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Guide to the Internal Revenue Service
for Congressional Staff

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Foreword

This sixth edition of our "Guide to the Internal Revenue Service for Congressional Staff" retains the format of the "Ready Reference Guide for Constituent Questions/Concerns" that should provide Congressional staffers with the information needed to locate answers to these questions. Other material has been added or rearranged this year to enhance and streamline the Guide.

The Guide was developed by the National Office's Legislative Affairs Division with the advice and assistance of other National Office and regional functions. It is intended as a general reference guide for staffers who need both a national overview of the Internal Revenue Service and specific directions on where to find information in response to constituent inquiries. The Guide will serve as a complement to any similar documents published by local IRS offices for their particular area. The information in this Guide is intended for Congressional staff use only.

Because of the size and decentralized nature of the IRS, it is not possible to provide in any one document answers to all the questions likely to be raised about tax administration issues. Further, the often complex nature of the Internal Revenue Code and IRS operations requires that responses to specific questions be provided only by the office having the necessary information and/or taxpayer records. For both these reasons, the Guide strongly urges direct contact with the appropriate IRS field office as a necessary and logical first step in finding information and solving constituent problems.

We welcome your comments and suggestions on this Guide. They should be addressed to the Director of the Legislative Affairs Division at the IRS National Office.

Mission Statement of the Internal Revenue Service

The purpose of the Internal Revenue Service is to collect the proper amount of tax revenue at the least cost; serve the public by continually improving the quality of our products and services; and perform in a manner warranting the highest degree of public confidence in our integrity, efficiency and fairness.

Commitment to Quality Service

IRS has continued to focus on quality service as one of its top priorities. As a result of an agreement reached with the National Treasury Employees' Union (NTEU), IRS and the NTEU are jointly implementing quality improvement throughout IRS.

The Service at all levels is committed to these five principles of quality:

- Establish a quality climate where quality is first among equals with schedule and cost;
- Emphasize product and service quality by eliminating systemic flaws during the planning, implementation and operational processes;
- Improve responsiveness to the public and other Service components;
- Install a quality improvement process in every field and National Office organization; and
- Develop evaluating systems consistent with and reflective of the quality principles.

The Office of the Assistant to the Commissioner (Quality) was established to ensure that IRS' quality objectives and programs were implemented in a uniform and effective way. This office supports the quality program through work on quality planning and control, measurement systems, training, and related areas.

The Service realizes that tax administration is perhaps the least popular function of government, but knows that it is also one of the most vital. Therefore, IRS will strive to meet taxpayers' reasonable needs in all its activities, by emphasizing our responsibility for dealing with taxpayers promptly, accurately, fairly, professionally, courteously, and with respect for their rights.

Legislative Affairs at IRS

At the National Office of the IRS, the Assistant to the Commissioner (Legislative Liaison) is the principal advisor to the Commissioner, the Deputy Commissioner, and top executives of the Service on all legislative and Congressional matters related to tax administration (except those involving appropriations, which are handled by the Budget Division). There is no field counterpart.

Tax policy matters are handled by the Office of the Assistant Secretary (Tax Policy) at the Treasury Department.

The Legislative Affairs Division is the primary staff resource of the Assistant to the Commissioner (Legislative Liaison). The division, which is a part of the Commissioner's office, performs a number of functions, including —

- keeping the Commissioner apprised of significant legislative developments
- tracking selected pending tax and non-tax legislation
- developing legislative proposals for the IRS (and identifying and evaluating their administrative implications)
- coordinating with other Service activities in the drafting of legislation
- developing, coordinating, and monitoring plans to implement provisions of new legislation affecting tax administration, and keeping Congress advised of selected aspects of the implementation process
- preparing testimony (except appropriations) for the Commissioner's use at hearings
- coordinating replies to draft and final GAO reports
- developing outreach efforts on legislative activities, such as providing Legislative Fact Sheets to Congress and Legislative Affairs Updates to IRS executives on topics of interest to these respective groups, providing an annual TAXBOX of forms and publications and a set of media-style "clipsheets" to all Congressional offices, visiting IRS field offices when they hold orientation seminars for local Congressional staffs, etc.
- providing advice and support to IRS field executives for the Congressional Affairs Program (CAP). This program was developed by Legislative Affairs to provide guidelines for field executives in establishing ongoing, positive relationships with the Members and staff of the Congressional delegations they serve.

Inquiries in these areas may be addressed to the Legislative Affairs Division on the telephone numbers listed elsewhere in this publication, or by writing to:

Chief, Congressional Communications Center (C:L)
Internal Revenue Service
Room 3244
1111 Constitution Ave., N.W.
Washington, DC 20224

Depending on the timing and complexity of the inquiry, it may take several weeks to provide a written reply. Each inquiry should contain the name and number of the desired staff contact point for that inquiry, to allow expedited contact when necessary.

Constituent Casework

As noted in this Guide, IRS has 7,700 Taxpayer Service employees in offices nationwide to assist taxpayers/ constituents with their questions. In FY 1989, Taxpayer Service assisted almost 80 million taxpayers through a variety of programs. Information on these programs is available in this Guide and from the local IRS district office.

Additionally, each of IRS' seven regional offices, 63 district offices, and ten service centers, as well as the Office of the Assistant Commissioner (International), has a Problem Resolution Program (PRP) that is directed by a Problem Resolution Officer (PRO). The PROs are independent of all IRS line functions so that they can respond quickly and effectively to constituent complaints and problems.

Because of the availability and capability of these Taxpayer Service and PRP resources, the Legislative Affairs Division is not a primary contact point for casework-related inquiries. Instead, IRS strongly urges direct contact with the appropriate IRS field office as a necessary and logical first step in finding information on and answers to casework questions.

Ready Reference Guide for Constituent Questions/Concerns

Taxpayer Service

The Omnibus Taxpayer Bill of Rights, P.L. 100-647, created the position of Assistant Commissioner (Taxpayer Services) within IRS. It is the responsibility of Taxpayer Service to provide information, guidance and assistance to taxpayers who write, telephone, or visit an IRS office inquiring about Federal tax obligations. Using information such as tax package instructions, publications, taxpayer education programs, films, and library programs, most taxpayers should be able to meet the requirements of the tax laws. Additionally, Taxpayer Service provides many other services to assist taxpayers in complying with the tax laws. Some of these programs are described below.

Telephone and Walk-in Assistance

Toll-free telephone and walk-in assistance are available to answer the three basic types of questions most often asked by taxpayers:

- Account Inquiry—any inquiry that results from a notice or bill, or correspondence related to the processing of a tax return or refund due; and/or requires research in IRS tax accounting records to resolve.

- Procedural Inquiry—any inquiry that requests advice, information, or action that only IRS can provide/perform (such as Freedom of Information requests, Federal Tax Deposit requests, Forms W092 inquiries); requests information about the structure of IRS or its service center and district office functions; requests information on IRS programs or IRS sponsored programs (such as office hours, locations, Volunteer Income Tax Assistance, Tax Counseling for the Elderly); and/or results from IRS generated correspondence not related to the processing of a tax return (for example, Examination appointment).

- Technical Inquiry—any inquiry that requests an explanation of tax law not related to a notice, bill or correspondence; and/or requests an interpretation/Service position on current tax law.

Telephone Assistance

Toll-Free telephone assistance is available in all 50 states as well as the District of Columbia, Puerto Rico and the Virgin Islands. Under this system of 32 toll-free answering sites, callers pay only local charges, with no long-distance charge for their call. In FY 1989 IRS responded to over 37 million calls from taxpayers, 19.5 million of which came during the filing period.

During periods of peak demand for telephone assistance, one may encounter busy signals when trying to call. Generally, demand is lower early in the morning and later in the week and one may want to call at those times.

During the filing season, IRS local offices will advertise longer hours of telephone assistance to help taxpayers complete their Federal tax forms. Taxpayers may want to call during these times because demand is usually lower then as well.

Tele-Tax

IRS also has a toll-free telephone service called Tele-Tax, which provides recorded tax information tapes on about 140 topics. Tele-tax is available 24 hours a day, 7 days a week to taxpayers using a push-button phone. It is also available during normal business hours to taxpayers using a rotary (dial) phone. In FY 1989, 27.8 million taxpayers called Tele-Tax, which again included autornated refund information. This service will answer current year refund inquiries for both push-button and rotary phone users.

Refund information on Tele-Tax will be available beginning January 2, 1991. Taxpayers who call on the status of their refund and do not receive a mailing date should wait 7 days before calling again, as refund files are updated weekly.

A complete listing of the topics available, automated refund information, and the local telephone numbers for Tele-Tax are included elsewhere in this publication, as well as in Publication 910 and the 1040, 1040A and 1040EZ tax packages.

Telephone Service for Deaf or Hearing-Impaired Taxpayers

Toll-free telephone assistance is available for deaf taxpayers who have access to TDD equipment. The hours of operation of this service are 8:00 a.m. to 6:45 p.m. EST from January 1 through April 15, and 8:00 a.m. to 4:30 p.m. EST from April 16 through December 31. The nationwide toll-free number is 1-800-829-4059.

Walk-In Program

The Walk-in Program is designed to supplement regular toll-free telephone service and provide the taxpayer with assistance that cannot be obtained over the telephone. During FY 1989, Taxpayer Service provided walk-in assistance at 495 permanent offices and 57 offices opened especially for the filing season. During this period, IRS assisted approximately 7.0 million walk-in taxpayers.

Volunteer and Education Programs

These programs, staffed by IRS personnel and volunteers, provide tax assistance and taxpayer education to individuals worldwide. People interested in any of these programs can get more information by contacting the Taxpayer Education Coordinator in the IRS district serving their state or district. (Addresses and telephone numbers are listed later in this publication.)

Volunteer Income Tax Assistance (VITA) Program

The VITA Program, which was 20 years old in 1990, is designed to provide free tax assistance at community locations to individuals who cannot afford professional tax help. Trained volunteers assist taxpayers with basic tax returns, particularly those people who are older, non-English speaking, or with disabilities. Assistance is offered at convenient locations such as libraries, community centers and shopping malls. Some Members of Congress participate in VITA by offering this service from their local offices. If you are interested, please contact the Taxpayer Education Coordinator in the IRS district office serving your state or district.

Tax Counseling for the Elderly (TCE) Program

The TCE Program is administered under the direction of private or public non-profit agencies and organizations in cooperative agreement with the IRS. It is designed to establish a network of trained volunteers who provide free tax information and return preparation to taxpayers 60 years of age or older. Special emphasis is placed on reaching elderly individuals who are disabled or have other special needs. In Fiscal Year 1989, more than 77,000 volunteers assisted over 2.6 million taxpayers at over 16,000 sites through this program and the VITA Program collectively.

Community Outreach Tax Assistance Program

The Outreach Program provides taxpayers with group tax return preparation assistance and tax education seminars presented by IRS employees and volunteers at community locations. The program is designed to assist people with common tax interests who want or need IRS help. Through Outreach efforts in FY 1989, IRS employees and volunteers helped nearly one million taxpayers at about 9,000 community sites. Taxpayers should contact their local IRS office for schedules and locations of these sessions.

Bank, Post Office, and Library Program

Libraries, banks, and post offices have increasingly become sites for community service. Volunteers assist with forms distribution and related activities and answer basic tax questions. A number of libraries also carry the new "Tax Tips on Tape" videotape series and the "Understanding Taxes" teacher resource kits. For additional information, see the related sections of the Tax Forms and Publications discussion in this publication.

Small Business Tax Education (STEP) Program

Small business owners and self-employed persons can attend special tax programs to learn about their Federal tax rights and responsibilities. Known as the Small Business Tax Education Program, the classes are sponsored by local junior and community colleges, universities, and business associations as part of their small business education programs.

Offered as a workshop, seminar, or course, the tax education program provides an overview of the role of the IRS and the kinds of tax information available to businesses. Comprehensive exercises involving the completion of employment and business tax forms are discussed, as well as recordkeeping advice for tracking business expenses and income. Class sessions can also include an orientation to business taxes, an in-depth review of employer's responsibility for withholding income and Social Security taxes, and depositing of Federal taxes using Federal Tax Deposit coupons.

Over 1800 educational facilities, business organizations, and professional associations will offer this new program during the coming year. For more information, contact the local IRS district office serving your district or state.

Understanding Taxes (UT) Program

The Understanding Taxes program, an introductory tax education course for junior high and high school students, is designed to help young people recognize their rights and responsibilities about taxes. In cooperation with all 50 state departments of education, the District of Columbia, and the Department of Defense dependent schools, the IRS has expanded the Understanding Taxes program for high school students from preparation of tax forms to include the history and economics of taxation. Teacher training and a video/film series of nine 15-minute programs for students were made available during the 1989-1990 school year. New materials designed for eighth-grade students will be available for the 1991-1992 school year.

Practitioner Education

The Practitioner Education Program provides free training to persons who prepare tax returns for a fee. As part of this program, Practitioner Institutes are held in every state in cooperation with colleges, state bureaus of revenue and professional associations. Besides alerting participants to changes in tax law, the institutes help improve the quality of, and reduce errors on, returns prepared by tax practitioners.

Student Tax Clinics

The Student Tax Clinic program is designed to assist taxpayers who would not normally obtain counsel in audit, appeals, and Tax Court cases. These clinics are staffed by graduate accounting students and second and third year law students who are authorized to represent taxpayers through special orders issued by the IRS Director of Practice. In FY 1989,

over 1,300 taxpayers were assisted by 186 student volunteers at 18 sites.

Emergency Assistance

The IRS provided help in 1989 in preparing amended returns, casualty loss claims, and in getting refunds to taxpayers faster in 438 counties within 19 states affected by earthquakes, hurricanes, tornadoes, and other emergencies and major disasters.

Taxpayer Information Program

The IRS conducts an aggressive information program through the print and electronic media to assist and educate taxpayers and increase voluntary compliance. Taxpayer information materials are annually distributed to more than 6,000 print media outlets, with an estimated circulation of 156 million readers. Also, public service programming on taxes is disseminated to about 1,200 television and 10,000 radio stations each year, and through commercial and public broadcasting, Spanish language, cable, and syndication to an estimated audience of 240 million people.

The Advertising Council is continuing to assist the IRS with its public service campaign, with emphasis in 1991 on "Volunteer Assistance." IRS receives an estimated $102.6 million of free advertising from print, radio and television media annually.

Print materials developed and distributed include news releases, fact sheets and Q&A columns on diverse tax topics which are continuously revised to reflect changes in the tax laws. In addition, a Tax Supplement, a series of camera-ready tax articles in clipsheet format providing information needed to prepare tax returns, is placed in about 5,600 newspapers throughout the United States. Clipsheets containing tax articles designed to help the Spanish-speaking community and taxpayers living abroad are also available. Copies of these clipsheets are provided to Congressional offices nationwide by the National Office's Taxpayer Service and Legislative Affairs Divisions.

A large variety of electronic media material is produced throughout the year. Fifteen television and radio tax clinics and call-in shows were aired during the 1990 tax filing season. These included special programming for the Univision and Telemundo Spanish language networks, a two-hour program on 261 public television stations and weekly call-in programs on the Financial News Network and The Learning Channel. We estimate that more than 12 million people tuned in to these radio and television programs. Videoconferences were conducted with grass roots contacts such as teachers to promote the Understanding Taxes program and community leaders to publicize the availability of the earned income credit to low-income taxpayers.

A "Tax Tips on Tape" video library also is available. This is a series of 13 programs, each 30 seconds long, designed to provide helpful tax information to specialized groups of taxpayers such as farmers, single parents, medical personnel and day care providers. Three of the programs are in Spanish and one is available in Chinese. Public Broadcasting stations nationwide aired the series and more than 1,500 libraries stock the series and allow taxpayers to borrow the tapes. In FY1990, eight new tapes were added to the series, including four designed for tax practitioners.

The IRS also participates in major conventions and various community activities to promote the many types of assistance offered to the public by Taxpayer Service. Publication 910 describes these services and is available free to the public.

Overseas Taxpayer Service

The Assistant Commissioner (International) provides assistance at 13 foreign posts for citizens and residents living or traveling abroad. During the filing season, IRS assistors on rotating assignments offer walk-in service and tax seminars in many foreign cities around the world. Taxpayers needing help can call their nearest U.S. embassy or consulate to find out when and where this service will be available in their area.

Taxpayer Assistance Numbers
Tele-Tax Numbers
"Form Only" Numbers

Call IRS With Your Tax Question

If the instructions to the tax forms and our free tax publications have not answered your question, please call us TOLL-FREE. "Toll-Free" is a telephone call for which you pay only local charges.

CHOOSING THE RIGHT NUMBER: Use only the number listed below for your area. Use a local city number only if it is not a long distance call for you. **Please do not dial "1-800" when using a local city number.** However, when dialing from an area that does not have a local number, be sure to dial "1-800" before calling the toll-free number.

BEFORE YOU CALL: Remember that good communication is a two-way process. IRS representatives care about the quality of the service we provide to you, our customer. You can help us provide accurate, complete answers to your tax questions by having the following information available:

1. The tax form, schedule, or notice to which your question relates;
2. The facts about your particular situation (the answer to the same question often varies from one taxpayer to another because of differences in their age, income, whether they can be claimed as a dependent, etc.);
3. The name of any IRS publication or other source of information that you used to look for the answer.

BEFORE YOU HANG UP: If you do not fully understand the answer you receive, or you feel our representative may not fully understand your question, our representative needs to know this. He or she will be happy to take the additional time required to be sure we have answered your question fully and in the manner which is most helpful to you.

By law, you are responsible for paying your fair share of Federal income tax. If we should make an error in answering your question, you are still responsible for the payment of the correct tax. Should this occur, however, you will not be charged any penalty. To make sure that IRS representatives give accurate and courteous answers, a second IRS representative sometimes listens in on telephone calls. No record is kept of any taxpayer's identity.

ALABAMA
1-800-829-1040

ALASKA
Anchorage, 561-7484
Elsewhere, 1-800-829-1040

ARIZONA
Phoenix, 257-1233
Elsewhere, 1-800-829-1040

ARKANSAS
1-800-829-1040

CALIFORNIA
Oakland, 839-1040
San Francisco, 839-1040
Elsewhere, 1-800-829-1040

COLORADO
Denver, 825-7041
Elsewhere, 1-800-829-1040

CONNECTICUT
1-800-829-1040

DELAWARE
1-800-829-1040

DISTRICT of COLUMBIA
1-800-829-1040

FLORIDA
Jacksonville, 354-1760
Elsewhere, 1-800-829-1040

GEORGIA
Atlanta, 522-0050
Elsewhere, 1-800-829-1040

HAWAII
Oahu, 541-1040
Elsewhere, 1-800-829-1040

IDAHO
1-800-829-1040

ILLINOIS
Chicago, 435-1040
In area code 708, 1-312-435-1040
Elsewhere, 1-800-829-1040

INDIANA
Indianapolis, 226-5477
Elsewhere, 1-800-829-1040

IOWA
Des Moines, 283-0523
Elsewhere, 1-800-829-1040

KANSAS
1-800-829-1040

KENTUCKY
1-800-829-1040

LOUISIANA
1-800-829-1040

MAINE
1-800-829-1040

MARYLAND
Baltimore, 962-2590
Elsewhere, 1-800-829-1040

MASSACHUSETTS
Boston, 523-1040
Elsewhere, 1-800-829-1040

MICHIGAN
Detroit, 237-0800
Elsewhere, 1-800-829-1040

MINNESOTA
Minneapolis, 644-7515
St. Paul, 644-7515
Elsewhere, 1-800-829-1040

MISSISSIPPI
1-800-829-1040

MISSOURI
St. Louis, 342-1040
Elsewhere, 1-800-829-1040

MONTANA
1-800-829-1040

NEBRASKA
Omaha, 422-1500
Elsewhere, 1-800-829-1040

NEVADA
1-800-829-1040

NEW HAMPSHIRE
1-800-829-1040

NEW JERSEY
1-800-829-1040

NEW MEXICO
1-800-829-1040

NEW YORK
Bronx, 732-0100
Brooklyn, 596-3770
Buffalo, 855-3955
Manhattan, 732-0100
Nassau, 222-1131
Queens, 596-3770
Staten Island, 596-3770
Suffolk, 724-5000
Elsewhere, 1-800-829-1040

NORTH CAROLINA
1-800-829-1040

NORTH DAKOTA
1-800-829-1040

OHIO
Cincinnati, 621-6281
Cleveland, 522-3000
Elsewhere, 1-800-829-1040

OKLAHOMA
1-800-829-1040

OREGON
Portland, 221-3960
Elsewhere, 1-800-829-1040

PENNSYLVANIA
Philadelphia, 574-9900
Pittsburgh, 281-0112
Elsewhere, 1-800-829-1040

PUERTO RICO
San Juan Metro Area, 766-5040
Isla, 766-5549

RHODE ISLAND
1-800-829-1040

SOUTH CAROLINA
1-800-829-1040

SOUTH DAKOTA
1-800-829-1040

TENNESSEE
Nashville, 259-4601
Elsewhere, 1-800-829-1040

TEXAS
Dallas, 742-2440
Houston, 965-0440
Elsewhere, 1-800-829-1040

UTAH
1-800-829-1040

VERMONT
1-800-829-1040

VIRGINIA
Richmond, 649-2361
Elsewhere, 1-800-829-1040

WASHINGTON
Seattle, 442-1040
Elsewhere, 1-800-829-1040

WEST VIRGINIA
1-800-829-1040

WISCONSIN
Milwaukee, 271-3780
Elsewhere, 1-800-829-1040

WYOMING
1-800-829-1040

Telephone Assistance Services for Hearing Impaired Taxpayers Who Have Access to TDD Equipment.

Hours of Operation

8:00 A.M. to 6:45 P.M. EST (Jan. 1–April 15)

8:00 A.M. to 4:30 P.M. EST (April 16–Dec. 31)

All locations in U.S., including Alaska, Hawaii, Virgin Islands, and Puerto Rico, 1-800-829-4059

What Is Tele-Tax?

Recorded Tax Information has about 140 topics of tax information that answer many Federal tax questions. You can hear up to three topics on each call you make.

Automated Refund Information is available so you can check the status of your refund.

To Call Tele-Tax Toll-Free, Use Only the Numbers Listed Below for Your Area

Long-distance charges apply if you call from outside the local dialing area of the numbers listed below. **Do not dial "1-800" when using a local number.** However, when dialing from an area that does not have a local number, be sure to dial "1-800" before calling the toll-free number. A complete list of these topics is on the next page.

How Do I Use Tele-Tax?

Recorded Tax Information

Topic numbers are effective January 1, 1991.

Push-button (tone signaling) service is available 24 hours a day, 7 days a week.

Rotary (dial)/push-button (pulse dial) service is available Monday through Friday during regular office hours. (In Hawaii, from 6:30 A.M. to 1:00 P.M.)

Select, by number, the topic you want to hear. For the directory of topics, listen to topic no. 323.

Have paper and pencil handy to take notes.

Call the appropriate phone number listed below.

- If you have a push-button (tone signaling) phone, immediately follow the recorded instructions, or
- If you have a rotary (dial) or push-button (pulse dial) phone, wait for further recorded instructions.

Automated Refund Information

Be sure to have a copy of your tax return available since you will need to know the first social security number shown on your return, the filing status, and the **exact** amount of your refund.

Then, call the appropriate phone number listed below and follow the recorded instructions.

IRS updates refund information every 7 days. If you call to find out about the status of your refund and do not receive a refund mailing date, please wait 7 days before calling back.

- Push-button (tone signaling) service is available Monday through Friday from 7:00 A.M. to 11:30 P.M. (Hours may vary in your area.)
- Rotary (dial) / push-button (pulse dial) service is available Monday through Friday during regular office hours. (In Hawaii, from 6:30 A.M. to 1:00 P.M.)

ALABAMA
1-800-829-4477

ALASKA
1-800-829-4477

ARIZONA
Phoenix, 252-4909
Elsewhere,
1-800-829-4477

ARKANSAS
1-800-829-4477

CALIFORNIA
Counties of Amador, Calaveras, Contra Costa, Marin, and San Joaquin,
1-800-829-4032
Los Angeles, 617-3177
Oakland, 839-4245
Elsewhere,
1-800-829-4477

COLORADO
Denver, 592-1118
Elsewhere,
1-800-829-4477

CONNECTICUT
1-800-829-4477

DELAWARE
1-800-829-4477

DISTRICT of COLUMBIA
882-1040

FLORIDA
1-800-829-4477

GEORGIA
Atlanta, 331-6572
Elsewhere,
1-800-829-4477

HAWAII
1-800-829-4477

IDAHO
1-800-829-4477

ILLINOIS
Chicago, 886-9614
In area code 708,
1-312-886-9614
Springfield, 789-0489
Elsewhere,
1-800-829-4477

INDIANA
Indianapolis, 631-1010
Elsewhere,
1-800-829-4477

IOWA
Des Moines, 284-7454
Elsewhere,
1-800-829-4477

KANSAS
1-800-829-4477

KENTUCKY
1-800-829-4477

LOUISIANA
1-800-829-4477

MAINE
1-800-829-4477

MARYLAND
Baltimore, 466-1040
Elsewhere,
1-800-829-4477

MASSACHUSETTS
Boston, 523-8602
Elsewhere,
1-800-829-4477

MICHIGAN
Detroit, 961-4282
Elsewhere,
1-800-829-4477

MINNESOTA
St. Paul, 644-7748
Elsewhere,
1-800-829-4477

MISSISSIPPI
1-800-829-4477

MISSOURI
St. Louis, 241-4700
Elsewhere,
1-800-829-4477

MONTANA
1-800-829-4477

NEBRASKA
Omaha, 221-3324
Elsewhere,
1-800-829-4477

NEVADA
1-800-829-4477

NEW HAMPSHIRE
1-800-829-4477

NEW JERSEY
1-800-829-4477

NEW MEXICO
1-800-829-4477

NEW YORK
Bronx, 406-4080
Brooklyn, 858-4461
Buffalo, 856-9320
Manhattan, 406-4080
Queens, 858-4461
Staten Island,
858-4461
Elsewhere,
1-800-829-4477

NORTH CAROLINA
1-800-829-4477

NORTH DAKOTA
1-800-829-4477

OHIO

Cincinnati, 421-0329
Cleveland, 522-3037
Elsewhere,
1-800-829-4477

OKLAHOMA

1-800-829-4477

OREGON

Portland, 294-5363
Elsewhere,
1-800-829-4477

PENNSYLVANIA

Philadelphia, 627-1040
Pittsburgh, 261-1040
Elsewhere,
1-800-829-4477

PUERTO RICO

1-800-829-4477

RHODE ISLAND

1-800-829-4477

SOUTH CAROLINA

1-800-829-4477

SOUTH DAKOTA

1-800-829-4477

TENNESSEE

Nashville, 242-1541
Elsewhere,
1-800-829-4477

TEXAS

Dallas, 767-1792
Houston, 850-8801
Elsewhere,
1-800-829-4477

UTAH

1-800-829-4477

VERMONT

1-800-829-4477

VIRGINIA

Richmond, 783-1569
Elsewhere,
1-800-829-4477

WASHINGTON

Seattle, 343-7221
Elsewhere,
1-800-829-4477

WEST VIRGINIA

1-800-829-4477

WISCONSIN

Milwaukee, 273-8100
Elsewhere,
1-800-829-4477

WYOMING

1-800-829-4477

Tele-Tax Topic Numbers and Subjects

Topic No.	Subject
	IRS Procedures and Services
101	IRS help available—Volunteer tax assistance programs, toll-free telephone, walk-in assistance, and outreach program
102	Tax assistance for individuals with disabilities and the hearing impaired
103	Small business tax education—Tax help for small businesses
104	Problem resolution program—Help for problem situations
105	Public libraries—Tax information tapes and reproducible tax forms
106	Examination procedures and how to prepare for an audit
107	The collection process
108	Tax fraud—How to report
109	Types of organizations that qualify for tax-exempt status
110	Organizations—How to apply for exempt status
111	Examination appeal rights
112	Electronic filing
113	Special enrollment examination to practice before IRS
114	Power of attorney information
115	Change of address—How to notify IRS
911	Hardship assistance applications
999	Local information
	Filing Requirements, Filing Status, Exemptions
151	Who must file?
152	Which form—1040, 1040A, or 1040EZ?
153	When, where, and how to file
154	What is your filing status?
155	Dependents
156	Estimated tax
157	Amended returns
158	Decedents
	Types of Income
201	Wages and salaries
202	Tips
203	Interest received
204	Dividends
205	Refund of state and local taxes
206	Alimony received
207	Business income
208	Sole proprietorship
209	Capital gains and losses
210	Pensions and annuities
211	Pensions—The general rule and the simplified general rule
212	Lump-sum distributions
213	Rental income and expenses
214	Renting vacation property/Renting to relatives
215	Royalties
216	Farming and fishing income
217	Earnings for clergy
218	Unemployment compensation
219	Gambling income and expenses
220	Bartering income
221	Scholarships, fellowships, and grants
222	Nontaxable income
223	Social security and equivalent railroad retirement benefits
224	401(k) plans
225	Passive activities—Losses/credits
226	Tax statements from the Railroad Retirement Board
	Adjustments to Income
251	Individual retirement arrangements (IRAs)
252	Alimony paid
253	Bad debt deduction
254	Tax shelters
	Itemized Deductions
301	Should I itemize?
302	Medical and dental expenses
303	Taxes
304	Moving expenses
305	Interest expense
306	Contributions
307	Casualty losses
308	Miscellaneous expenses
309	Business use of home
310	Business use of car
311	Business travel expenses
312	Business entertainment expenses
313	Educational expenses
314	Employee business expenses
	Tax Computation
351	Tax and credits figured by IRS
352	Self-employment tax
353	Five-year averaging for lump-sum distributions
354	Alternative minimum tax
355	Gift tax
356	Estate tax
357	Standard deduction
358	Tax on a child's investment income
	Tax Credits
401	Child care credit
402	Earned income credit
403	Credit for the elderly or the disabled
	General Information
451	Substitute tax forms
452	Highlights of 1990 tax changes
453	Refunds—How long they should take
454	Copy of your tax return—How to get one
455	Forms/Publications—How to order
456	Tax shelter registration
457	Extensions for time to file your tax return
458	Form W-2—What to do if not received
459	Penalty for underpayment of estimated tax
460	Recordkeeping
461	How to choose a tax preparer
462	Failure to pay child/spousal support and other Federal obligations

Topic No.	Subject
463	Withholding on interest and dividends
464	Highway use tax
465	Checklist/Common errors when preparing your tax return
466	Withholding on pensions and annuities
467	Foreign currency transactions
	IRS Notices and Letters
501	Notices—What to do
502	Notice of underreported income—CP 2000
503	IRS notices and bills/Penalty and interest charges
	Basis of Assets, Depreciation, Sale of Assets
551	Sale of your home—General
552	Sale of your home—How to report gain
553	Sale of your home—Exclusion of gain, age 55 and over
554	Basis of assets
555	Depreciation
556	Installment sales
	Employer Tax Information
601	Social security withholding rates
602	Form W-2—Where, when and how to file
603	Form W-4—Employee's Withholding Allowance Certificate
604	Federal tax deposits—General
605	Employer identification number—How to apply
606	Form 942—Employer's Quarterly Tax Return for Household Employees
607	Form 941—Deposit requirements
608	Form 941—Employer's Quarterly Federal Tax Return
609	Form 940—Deposit requirements
610	Form 940/940-EZ—Employer's Annual Federal Unemployment Tax Return
611	Targeted jobs credit
612	Tips—Withholding and reporting

Topic No.	Subject
	Magnetic Media Information
651	Who must file/originals and corrections
652	Acceptable media/Locating a third party to prepare your files
653	Applications, forms, and information
654	Waivers, extensions, and format deviations
655	Test files and combined Federal/state filing
656	Electronic filing of information returns
657	Information returns bulletin board system
	Tax Information for Aliens and U.S. Citizens Living Abroad
701	Resident and nonresident aliens
702	Dual-status alien
703	Alien tax clearance
704	Foreign earned income exclusion—General
705	Foreign earned income exclusion—Who qualifies?
706	Foreign earned income exclusion—What qualifies?
707	Foreign tax credit
	The following topics are in Spanish:
751	Who must file?
752	Which form to use?
753	What is your filing status?
754	Earned income credit
755	Highlights of 1990 tax changes
756	Forms and publications—How to order
757	Alien tax clearance
758	Refunds—How long they should take
759	IRS help available— Volunteer tax assistance programs, toll-free telephone, walk-in assistance, and outreach program
760	Social security and equivalent railroad retirement benefits

Topic No.	Subject
	Tax Information for Puerto Rico Residents
851	Who must file a U.S. income tax return in Puerto Rico
852	Deductions and credits for Puerto Rico filers
853	Federal employment taxes in Puerto Rico
854	Tax assistance for residents of Puerto Rico

Topic numbers are effective January 1, 1991.

Need Additional Forms or Publications?

If you do not have any tax questions and you only need tax forms and publications, you can—

- Visit your local IRS office.
- Visit a participating bank or post office for Forms 1040, 1040A, 1040EZ, Schedules A&B, Schedules 1&2, and their related instructions.
- Visit a participating library, which stocks a wider variety of forms and publications.
- Use the handy order blank on the next to the last page of the instructions. You should receive the items you order within 2 weeks from the time you mail your request.
- Call our toll-free "Forms Only" number 1-800-TAX-FORM (1-800-829-3676). The hours of operation during the filing season are **8:00 A.M. to 5:00 P.M. (weekdays)** and **9:00 A.M. to 3:00 P.M. (Saturdays).** For callers in Alaska and Hawaii, the hours are Pacific Standard Time. For callers in Puerto Rico, the hours are Eastern Standard Time. You should receive your order within 7 to 10 work days after you call.

Addresses and Telephone Numbers for IRS Taxpayer Education Coordinators

Addresses and Telephone Numbers for IRS Taxpayer Education Coordinators

Unless otherwise noted telephone numbers are not toll free and will involve long distance charges to callers outside of the local calling area. Contacts by mail should be made to the attention of the *"Taxpayer Education Coordinator."*

ALABAMA
500 22nd St., S., Stop 117
Birmingham, AL 35233
(205) 731-0403
Toll Free 1 (800) 829-1040

ALASKA
P.O. Box 101500
Anchorage, AK 99510
(907) 261-4458
Toll Free 1 (800) 829-1040

ARIZONA
2120 N Central
Stop 6610-PX
Phoenix, AZ 85004
(602) 379-6076
Toll Free 1 (800) 829-1040

ARKANSAS
P.O. Box 3778, Stop 25
Little Rock, AR 72203
(501) 378-5685
Toll Free 1 (800) 829-1040

CALIFORNIA
Los Angeles
300 N. Los Angeles St.
Room 5202
Los Angeles, CA 90012
Los Angeles City Area
(213) 894-4574
Toll Free 1 (800) 829-1040

San Francisco
1221 Broadway, 6th Fl.
Oakland, CA 94612
(415) 273-4233
Toll Free 1 (800) 829-1040

Laguna Niguel
Chet Holifield Fed. Bldg.
P.O. Box C-10
Laguna Niguel
CA 92677-1000
(714) 643-4060
Toll Free 1 (800) 829-1040

Sacramento
P.O. Box 2900, Stop SA5650
Sacramento, CA 95812
(916) 978-4083
Toll Free 1 (800) 829-1040

San Jose
P.O. Box 100
Stop 77-01-6400
San Jose, CA 95113
(408) 291-7114
Toll Free 1 (800) 829-1040

COLORADO
600 17th Street
Stop 6610-DEN
Denver, CO 80202-2490
(303) 844-3349
Toll Free 1 (800) 829-1040

CONNECTICUT
135 High Street, Stop 115
Hartford, CT 06103
(203) 240-4154
Toll Free 1 (800) 829-1040

DELAWARE
P.O. Box 28
Wilmington, DE 19899
(302) 573-6270
Toll Free 1 (800) 829-1040

DISTRICT OF COLUMBIA
P.O. Box 538
Baltimore, MD 21203
(202) 488-3100, Ext. 2222

FLORIDA
Jacksonville
400 W. Bay St., Stop 6250
Jacksonville, FL 32202
(904) 791-2514
Toll Free 1 (800) 829-1040

Ft. Lauderdale
P.O. Box 292590, Stop 6030
Building A, Room 270
Ft. Lauderdale
FL 33329-2590
(305) 424-5124
Toll Free 1 (800) 829-1040

GEORGIA
P.O. Box 1037, Rm. 526
Summit Building
Atlanta, GA 30370
(404) 331-3808
Toll Free 1 (800) 829-1040

HAWAII
PJKK Federal Building
P.O. Box 50089
Honolulu, HI 96850
(808) 541-3329
Toll Free 1 (800) 829-1040

IDAHO
550 W. Fort St., Box 041
Boise, ID 83724
(208) 334-1307
Toll Free 1 (800) 829-1040

ILLINOIS
Chicago
P.O. Box 1132, DPN 7-5
Chicago, IL 60604
(312) 886-4609
Toll Free 1 (800) 829-1040

Springfield
P.O. Box 19201, Stop 8
Springfield, IL 62794-9201
(217) 492-4386
Toll Free 1 (800) 829-1040

INDIANA
P.O. Box 44211, Stop 60
Indianapolis, IN 46244
(317) 226-6543
Toll Free 1 (800) 829-1040

IOWA
P.O. Box 1337, Stop 30-2
Des Moines, IA 50305
(515) 284-4870
Toll Free 1 (800) 829-1040
Ext. 4870

KANSAS
412 S. Main Street
Stop 6610-WIC
Wichita, KS 67202
(315) 291-6610
Toll Free 1 (800) 829-1040

KENTUCKY
P.O. Box 1216, Stop 531
Louisville, KY 40201
(502) 582-6259
Toll Free 1 (800) 829-1040

LOUISIANA
501 Magazine Street
New Orleans, LA 70130
(504) 589-2801
Toll Free 1 (800) 829-1040

MAINE
P.O. Box 1020
Augusta, ME 04332
(207) 622-8328
Toll Free 1 (800) 829-1040

MARYLAND
31 Hopkins Plaza
Room 615A
Baltimore, MD 21201
(301) 962-2222
Toll Free 1 (800) 829-1040
Ext. 2222

MASSACHUSETTS
JFK Federal Building
P.O. Box 9088
Boston, MA 02203
(617) 565-1645
Toll Free 1 (800) 829-1040

MICHIGAN
P.O. Box 330500, Rm. 1196
Detroit, MI 48232-6500
(313) 226-3674
Toll Free 1 (800) 829-1040

MINNESOTA
316 Robert Street, Stop 6500
St. Paul, MN 55101
(612) 290-3320
Toll Free 1 (800) 829-1040

MISSISSIPPI
100 W. Capitol Street
Suite 504, Stop 30
Jackson, MS 39269
(601) 965-4142
Toll Free 1 (800) 829-1040

MISSOURI
P.O. Box 1147, Stop 612
St. Louis, MO 63188
(314) 539-3660
Toll Free 1 (800) 829-1040

MONTANA
Federal Building, 301 S. Park
Drawer 10016
Helena, MT 59626-0016
(406) 449-5375
Toll Free 1 (800) 829-1040

NEBRASKA
106 South 15th, Stop 27
Omaha, NE 68102
(402) 221-3501
Toll Free 1 (800) 829-1040

NEVADA
4750 W. Oakey Blvd.
Las Vegas, NV 89102
(702) 455-1039
Toll Free 1 (800) 829-1040

NEW HAMPSHIRE
80 Daniel Street
Portsmouth, NH 03801
(603) 433-0519
Toll Free 1 (800) 829-1040

NEW JERSEY
425 Raritan Ctr. Pkwy.
Edison, NJ 08818
(201) 417-4075
Toll Free 1 (800) 829-1040

NEW MEXICO
517 Gold Ave., S.W.
Stop 6610-ALB
P.O. Box 1967
Albuquerque, NM 87101
(505) 766-2537
Toll Free 1 (800) 829-1040

NEW YORK
Manhattan
P.O. Box 3036
Church Street Station
New York, NY 10008
(212) 264-3310

Brooklyn
P.O. Box 606, RM G-14
Brooklyn, NY 11202
(718) 780-6020

Albany
Leo O'Brien Federal Bldg.
Clinton & N. Pearl Sts.
Room 616
Albany, NY 12207
(518) 472-3636

Buffalo
P.O. Box 1040
Niagara Square Station
Buffalo, NY 14201
(716) 846-4007
Toll Free 1 (800) 829-1040

NORTH CAROLINA
320 Federal Place, Rm. 128
Greensboro, NC 27401
(919) 333-5620
Toll Free 1 (800) 829-1040

NORTH DAKOTA
P.O. Box 2461
Fargo, ND 58108
(701) 239-5105
Toll Free 1 (800) 829-1040

OHIO
Cincinnati
P.O. Box 3459
Cincinnati, OH 45201
(513) 684-2828
Toll Free 1 (800) 829-1040

Cleveland
P.O. Box 99184
Cleveland, OH 44199
(216) 522-3414
Toll Free 1 (800) 829-1040

OKLAHOMA
200 Northwest 4th Street
Stop 6610-OKC
Oklahoma City, OK 73102
(405) 231-4989
Toll Free 1 (800) 829-1040

OREGON
P.O. Box 2709
Portland, OR 97208
(503) 326-6585
Toll Free 1 (800) 829-1040

PENNSYLVANIA
Philadelphia
600 Arch St., Rm. 6424
Philadelphia, PA 19106
(215) 597 0512
Toll Free 1 (800) 829-1040

Pittsburgh
P.O. Box 2488, Rm. 1117
Pittsburgh, PA 15230
(412) 644-6504
Toll Free 1 (800) 829-1040

RHODE ISLAND
P.O. Box 6627
Providence, RI 02940
(401) 528-4276

SOUTH CAROLINA
Strom Thurmond Fed. Bldg.
1835 Assembly St., Rm. 408
Columbia, SC 29201
(803) 253-3031
Toll Free 1 (800) 829-1040

SOUTH DAKOTA
P.O. Box 370
Aberdeen, SD 57402-0370
(605) 226-7230
Toll Free 1 (800) 829-1040

TENNESSEE
P.O. Box 1107, MDP 46
Nashville, TN 37202
(615) 736-2280
Toll Free 1 (800) 829-1040

TEXAS
Austin
300 E. 8th Street
Stop 6610-AUS
Austin, TX 78701
(512) 499-5314
Toll Free 1 (800) 829-1040

Houston
4100 Westheimer
Stop 6610H-SW, Suite 280
Houston, TX 77027
(713) 541-7610
Toll Free 1 (800) 829-1040

Dallas
1100 Commerce Street
Stop 6610-DAL
Dallas, TX 75242
(214) 767-1428
Toll Free 1 (800) 829-1040

UTAH
465 South 400 East St.
Stop 6610-SLC
Salt Lake City, UT 84111
(801) 524-6095
Toll Free 1 (800) 829-1040

VERMONT
Courthouse Plaza
199 Main Street
Burlington, VT 05401
(802) 860-2089

VIRGINIA
P.O. Box 10049, Rm. 5223
Richmond, VA 23240
(804) 771-2289
Toll Free 1 (800) 829-1040

WASHINGTON
915 Second Ave., MS-425
Seattle, WA 98174
(206) 442-4230
Toll Free 1 (800) 829-1040

WEST VIRGINIA
P.O. Box 1138, Stop 2019
Parkersburg, WV 26102
(304) 420-6612
Toll Free 1 (800) 829-1040
Ext. 6612

WISCONSIN
P.O. Box 493
Milwaukee, WI 53201
(414) 297-3302
Toll Free 1 (800) 829-1040

WYOMING
308 W. 21st Street
Stop 6610-CHE
Cheyenne, WY 82001
(307) 772-2325
Toll Free 1 (800) 829-1040

Outside 50 States:

PUERTO RICO
Mercantil Plaza Bldg., GF
Ave. Ponce de Leon, Stop 271/2
Hato Rey, PR 00918
(809) 498-5946

Other:

OFFICE OF ASSISTANT COMMISSIONER (INTERNATIONAL)
950 L'Enfant Plaza
IN:C:TPS
Washington, DC 20024
(202) 287-4507

Tax Forms and Publications

For all Congressional offices, both in Washington and across the country, IRS (through the National Office's Legislative Affairs and Publishing Services organizations) makes a "kit" of tax forms and publications available at the beginning of the tax filing season. This kit contains most of the products IRS provides to public libraries. Included in the kit are a set of reproducible tax forms and instructions; a four-volume reference set of tax information publications; and several other useful products (such as this Guide). If you do not receive this kit, need additional items, or have questions about the kit, you may contact IRS at 1-800-829-2765. Please identify yourself as being from a Congressional office.

IRS has about 530 different tax forms, instructions and publications which are used by the public to file over 199 million returns each year. In addition to the sheer volume of filers and items, the brevity of the filing season and variances in filer profiles makes the tax forms distribution effort a complex process.

IRS does not rely on a single means of making forms available to the public, but instead has developed a network of programs and systems to accomplish this task. Likewise, each program does not address everyone, but for most individual taxpayers there are several options available.

Listed below are the major components of the IRS forms distribution network. They may prove helpful in explaining to taxpayers how they may obtain IRS forms and publications.

Tax Package Mailout

Each year IRS mails tax packages to about 107 million taxpayers who filed tax returns previously. There are ten different individual packages, with the most appropriate one being sent to taxpayers according to their prior filing profile. For many, these packages contain all the necessary forms and instructions required to file their return. The majority of tax packages are delivered to taxpayers between December 28 and January 7 each year. All tax packages contain a handy order form which can be mailed to IRS to obtain any additional forms or publications.

IRS Offices

IRS has over 600 offices and suboffices open to taxpayers throughout the country. Depending upon the demand in each community and the resources available, most of these offices furnish a variety of forms and publications via self-help racks or over-the-counter service.

Libraries

There are over 15,000 public, educational and military libraries (including outlets) that have volunteered to help IRS make forms and information accessible to the public. All of these libraries maintain reproducible copies of about 80 different forms, and reference volumes containing over 60 tax information publications. Many of these participating libraries also stock supplies of the most frequently requested tax forms, instructions, and publications. Libraries have proven to be valuable resources for IRS as they are conveniently located; service and community oriented; and usually open evenings and weekends when many taxpayers are likely to be working on their tax returns. Generally, participating libraries provide this service between January and April.

In addition to forms, many libraries may have audio cassettes and videotapes. These give simple, step-by-step instructions which guide the listener through completion of Forms 1040EZ, 1040A, and 1040 and Schedules A and B. There is also information for military personnel and a series of tax tips. The videotapes also give instructions for completion of Forms 1040EZ, 1040A, and 1040 and Schedules A and B.

Information for the Blind

Braille materials are available at Regional Libraries for the blind and physically handicapped in conjunction with the Library of Congress. These materials include Publication 17, Your Federal Income Tax; Publication 334, Tax Guide for Small Business; Forms 1040, 1040A, and 1040EZ; Schedules A, B, instructions, and the tax tables.

Banks and Post Offices

During the filing season, over 50,000 banks and post offices nationwide stock supplies of Form 1040; its instructions; Forms 1040A and 1040EZ; their instructions; and Schedules A and B.

Telephone Orders

Tax forms and publications can be ordered by calling the toll-free "forms only" number, 1-800-TAX-FORM (829-3676). Taxpayer forms orders are filled within 24 hours and sent out to the requester. IRS fills about 7 million of these telephone orders each year.

Write-In Orders

Many taxpayers find it convenient to use the handy order forms contained in the back of the tax package, or they may simply send written requests for forms to the IRS order fulfillment center listed for their state:

For the States or areas of:	Distribution Center:
Alaska, Arizona, California, Colorado, Hawaii, Idaho, Montana, Nevada, New Mexico,	P.O. Box 550 Rancho Cordova, CA 95743-0001

Oregon, Utah, Washington, Wyoming	
Alabama, Arkansas, Illinois, Indiana, Iowa, Kansas, Kentucky, Louisiana, Michigan, Minnesota, Mississippi, Missouri Nebraska, North Dakota, Ohio, Oklahoma, South Dakota, Tennessee, Texas, Wisconsin	P.O. Box 9903 Bloomington, IL 61700-0003
Connecticut, Delaware, District of Columbia, Florida, Georgia, Maine, Maryland, Massachusetts, New Hampshire, New Jersey, New York, North Carolina, Pennsylvania, Puerto Rico, Rhode Island, South Carolina, Vermont, Virginia, Virgin Islands, West Virginia	P.O. Box 25866 Richmond, VA 23289

Practitioners

IRS has a program to furnish professional tax return preparers with copies of IRS tax forms. Tax preparers who are on the Tax Practitioner Mailing List as of July are sent a Publication 1045, "Information for Tax Practitioners." It contains Form 3975 (Tax Practitioner Annual Mailing List Application/Update) and Form 3975-A (Tax Practitioner Order Blank). Practitioners who are not on the mailing list may obtain Publication 1045 from one of the three distribution centers, or by calling toll-free 1-800-829-3676 and asking for the "Practitioner Gate."

Because of the quantities involved and the expenses of printing, practitioner firms can obtain only two copies of forms and schedules and one copy of publications and instructions. Package X, "Information Copies of Federal Tax Forms," will contain the first copy of the form and the one copy of the instructions. This item is limited to one per practitioner in each firm. Tax Practitioner Kits will contain the second copy of the form. Kits will be in a looseleaf format and printed as a reproducible master suitable for photocopying or sending to a commercial printer. Kits will be limited to one per firm.

Package X; Publication 17, "Your Federal Income Tax"; and Publication 334, "Tax Guide for Small Business," are no longer automatically sent to practitioner firms. These items must be ordered on Form 3975-A up to the limit indicated above.

Filers of certain optically scanned information returns are assessed penalties for filing on improper forms. Therefore, no maximum limit is set for these items (e.g., W-2 series, 1099 series). These forms are listed on Form 3975-A in Publication 1045.

The Superintendent of Documents at the Government Printing Office sells 38 separate tax items in bulk quantities. The Superintendent of Documents order blank is included in Publication 1045.

Employers

Each year IRS fills close to a half million orders from employers for employment type forms such as W-2, W-4, and 1099's. In September all employers of record are mailed a Publication 393, "Federal Employment Tax Forms." This publication contains some forms, some information and an order blank, Form 7018. Employers submit their orders to an IRS order fulfillment center where they normally are filled and shipped beginning in late October. Time frames may vary depending upon the availability of Publication 393.

Embassies and Consulates

The Assistant Commissioner (International) coordinates a program which provides tax forms and publications to over 250 U.S. embassies and consulates around the world. In November of each year, a series of shipments begins which is designed to make filing materials available to the many U.S. taxpayers travelling or stationed abroad.

Prior Year Tax Forms

Taxpayers may have a need to file returns for prior tax years. Because of several factors — the infrequent need, the large variety of tax forms, and the number of tax years past — requests for these items are filled from one, nationally centralized site. IRS's Western Region provides this service to the public. Requesters can call IRS and their order will be forwarded to the IRS's Prior Year Tax Forms Program in Rancho Cordova, California for fulfillment.

Problem Resolution Program

The Internal Revenue Service established the Problem Resolution Program (PRP) in 1977 as a result of concerns about the ability of the Service to respond effectively to taxpayer complaints and problems. The program is headed by the Taxpayer Ombudsman, who is on the Commissioner's immediate staff and is the advocate for taxpayers within IRS. Each district, compliance center and service center has a Problem Resolution Officer (PRO) who reports to its director. There is also a Regional Problem Resolution Officer in each region responsible for overseeing

the regional program. The Ombudsman is responsible for overseeing the program nationwide.

The Problem Resolution Program is not a substitute for the formal Appeals process, and it does not resolve legal or technical tax questions.

PRP has three major goals:

- Making certain that taxpayers' rights are protected and that problems not resolved through normal channels are promptly and properly handled;
- Identifying systemic or procedural shortcomings and bringing them to the attention of management; and
- Serving as an advocate within IRS for taxpayers, representing their interests and concerns in the agency's decision-making process.

The following criteria have been developed to assist the public and IRS employees in determining when a problem should be referred to PRP:

1. *Refund Problems*
   A second or subsequent inquiry received 90 days after the original return or claim is filed.
2. *Inquiry Criteria*
   A question requiring assistance or information on the same issue (except a refund inquiry) and 45 days have passed since the initial inquiry, and the taxpayer has not received a response by the date promised in the acknowledgement, or a final reply.
3. *Notice Criteria*
   An inquiry in response to a third or subsequent notice which indicates incorrect action or lack of action by the Service to resolve a complaint about a prior notice(s).
4. *Administrative Recourse*
   A taxpayer is unable to discuss the recommendations or actions of a Service employee with that employee's manager (or higher-level manager), or, having had the discussion, the situation remains a problem for the taxpayer and there is no formal avenue of appeal.
5. *Other Criteria*
   A contact indicating that use of normal channels, established systems or procedures has not been successful in resolving the complaint or inquiry of the taxpayer; or it is in the best interest of the Service to include the complaint or inquiry in the Problem Resolution Program.

Special assistance to taxpayers was extended as a result of the Taxpayer Bill of Rights. This legislation contained a provision that became effective January 1, 1989 which authorizes the Taxpayer Ombudsman, or his designee, to issue a Taxpayer Assistance Order (TAO) when a taxpayer is suffering or about to suffer a significant hardship as a result of the manner in which the internal revenue laws are being administered. The Taxpayer Ombudsman has delegated this authority to Problem Resolution Officers. During the time the Ombudsman or the PRO is reviewing the circumstances in the case, any enforcement action is suspended.

Form 911, "Application For Taxpayer Assistance Order to Relieve Hardship," can be used by taxpayers to make an application for a Taxpayer Assistance Order. Copies of Form 911 are available in IRS offices or by calling the "Forms Only" toll-free telephone number.

Operation Link

Operation Link is an effort to improve communications between the IRS and tax practitioners. The intent of the program is not only to resolve individual taxpayer problems but also to anticipate and head off potential problems. As a vital part of Operation Link, practitioners may forward documentation directly to a special post office box or mail stop number established for the district or service center Problem Resolution Office. Of course, this special address should only be used when alerting the PRO to a possible systemic problem or if the case meets PRP criteria and the practitioner has been unable to resolve the problem through normal channels. Because of high workload demands and limited PRP Office staffing, practitioners are strongly urged to either write to their respective PRP Office or call the toll-free telephone number listed in their local telephone directories. When calling the toll-free number the caller should ask for "PRP."

In "emergency cases," practitioners may call the district Problem Resolution Office using the telephone number listed in the special Operation Link directory. Some examples of emergency cases include erroneous levy action or a major systemic problem affecting a large number of taxpayers.

As a general rule, PRP problems should be sent to the PRP staff located in the IRS office from which the notice or letter in question originated, or the IRS office where prior communications had been directed. Because procedures may vary from office to office, more detailed information regarding when to contact the service center versus the district office is disseminated by the local IRS district office.

Problem Resolution Officers' Telephone and FAX Numbers

Alphabetically by IRS District

While Problem Resolution Officers are excellent sources of assistance for constituent cases where normal IRS procedures have not resolved a problem, they are not necessarily contact points for all Congressional inquires. See the Public Affairs Officers' listing in this Guide for guidance on general inquiries.

Note: When sending information to one of the FAX numbers below, please address it to "Attention: Problem Resolution Officer."

District	FTS Number	Commercial Number
Aberdeen, SD	782-7278	(605) 226-7278
FAX:	782-7870	(605) 226-7270
Albany, NY	562-4275	(518) 472-4482
FAX:	562-3626	(518) 472-3626
Albuquerque, NM	474-3760	(505) 766-3760
FAX:	474-1317	(505) 766-1317
Anchorage, AK	(907) 261-4228 or 4230	(907) 261-4228 or 4230
FAX:	(907) 261-4413	(907) 261-4413
Atlanta, GA	841-5232	(404) 331-5232
FAX:	841-4547	(404) 331-4547
Augusta, ME	833-3309/3310	(207) 780-3309/3310
FAX:	833-3515	(207) 780-3515
Austin, TX	772-5875	(512) 499-5875
FAX:	(512) 499-5687	(512) 499-5687
Baltimore, MD	922-2082	(301) 962-3324
FAX:	(301) 962-9572	(301) 962-9572
Birmingham, AL	229-1177	(205) 731-1177
FAX:	229-0017	(205) 731-0017
Boise, ID	554-1324	(208) 334-1324
FAX:	554-9014	(208) 334-9014
Boston, MA	835-1857	(617) 565-1857
FAX:	835-3632	(617) 565-3632
Brooklyn, NY	649-6511	(718) 780-6511
FAX:	(718) 780-6045	(718) 780-6045
Buffalo, NY	437-4574	(716) 846-4574
FAX:	437-3048	(716) 846-3048
Burlington, VT	832-2008	(802) 860-2008
FAX:	832-2006	(802) 860-2006
Cheyenne, WY	328-2489	(307) 772-2489
FAX:	328-2488	(307) 772-2488

District	FTS Number	Commercial Number
Chicago, IL	886-9183	(312) 886-9183
FAX:	886-4325	(312) 886-4325
Cincinnati, OH	684-3094	(513) 684-3094
FAX:	684-2445	(513) 684-2445
Cleveland, OH	942-7134	(216) 522-7134
FAX:	942-2992	(216) 522-2992
Columbia, SC	677-5939	(803) 765-5939
FAX:	677-5440	(803) 765-5440
Dallas, TX	729-1289	(214) 767-1289
FAX:	729-4979	(214) 767-4979
Denver, CO	564-3178	(303) 844-3178
FAX:	564-4900	(303) 844-4900
Des Moines, IA	862-4780	(515) 284-4780
FAX:	862-4299	(515) 284-4299
Detroit, MI	226-4086	(313) 226-4086
FAX:	226-3502	(313) 226-3502
Fargo, ND	783-5141	(701) 239-5141
FAX:	783-5644	(701) 239-5644
Ft. Lauderdale, FL	944-2388	(305) 424-2388
FAX:	944-2454	(305) 424-2454
Greensboro, NC	699-5497	(919) 333-5497
FAX:	699-5630	(919) 333-5630
Hartford, CT	244-4179	(203) 240-4179
FAX:	244-4023	(203) 240-4023
Helena, MT	585-5244	(406) 449-5244
FAX:	585-5254	(406) 449-5254
Honolulu, HI	551-3300	(808) 541-3300
FAX:	551-1117	(808) 541-1117
Houston, TX	522-3660	(713) 653-3660
FAX:	522-3613	(713) 653-3613

District	FTS Number	Commercial Number
Indianapolis, IN	331-6332	(317) 226-6332
FAX:	331-6110	(317) 226-6110
Jackson, MS	490-4800	(601) 965-4800
FAX:	490-5796	(601) 965-5796
Jacksonville, FL	946-3440	(904) 791-3440
FAX:	946-2266	(904) 791-2266
Laguna Niguel, CA	796-4182	(714) 643-4182
FAX:	796-4436	(714) 643-4436
Las Vegas, NV	455-1096	(702) 455-1096
FAX:	455-1009	(702) 455-1009
Little Rock, AR	740-6260	(501) 378-6260
FAX:	740-5109	(501) 378-5109
Los Angeles, CA	798-6953	(213) 894-6953
FAX:	798-6365	(213) 894-6365
Louisville, KY	352-6030	(502) 582-6030
FAX:	352-5580	(502) 582-5580
Manhattan, NY	264-2850	(212) 264-2850
FAX:	264-6949	(212) 264-6949
Milwaukee, WI	362-3046	(414) 297-3046
FAX:	362-3781	(414) 297-3781
Nashville, TN	852-5219	(615) 736-5219
FAX:	852-7489	(615) 736-7489
New Orleans, LA	682-3001	(504) 589-3001
FAX:	682-4032	(504) 589-4032
Newark, NJ	341-5919	(201) 645-6698/6263
FAX:	341-3263	(201) 645-3263
Oklahoma City, OK	736-4150	(405) 231-4150
FAX:	736-4929	(405) 231-4929
Omaha, NE	864-4181	(402) 221-4181
FAX:	864-4030	(402) 221-4030
Parkersburg, WV	923-6616	(304) 420-6616
FAX:	923-6699	(304) 420-6699
Philadelphia, PA	597-5925	(215) 597-3377
FAX:	597-4997	(215) 597-4997
Phoenix, AZ	261-3604	(602) 379-3604
FAX:	261-3530	(602) 379-3530
Pittsburgh, PA	722-5987	(412) 644-5987
FAX:	722-2722	(412) 644-2722
Portland, OR	423-2333	(503) 326-2333
FAX:	423-5079	(503) 326-5079
Portsmouth, NH	834-5571	(603) 433-0571
FAX:	834-5739	(603) 433-0739
Providence, RI	838-4248	(401) 528-4248
FAX:	838-4646	(401) 528-4646
Richmond, VA	925-2643	(804) 771-2643
FAX:	925-2066	(804) 771-2066
Sacramento, CA	460-4079	(916) 978-4079
FAX:	460-4144	(916) 978-4144
Salt Lake City, UT	588-6287	(801) 524-6287
FAX:	588-6080	(801) 524-6080
San Francisco, CA	556-5046	(415) 556-5046
FAX:	556-4456	(415) 556-4456
San Jose, CA	466-7132	(408) 291-7132
FAX:	466-7109	(408) 291-7109
Seattle, WA	399-7439	(206) 442-7393
FAX:	399-1176	(206) 442-1176
Springfield, IL	955-4517	(217) 492-4517
FAX:	955-4190	(217) 492-4190
St. Louis, MO	262-6770	(314) 539-6770
FAX:	262-3990	(314) 539-3990
St. Paul, MN	777-3077	(612) 290-3077
FAX:	777-4147	(612) 290-4147
Wichita, KS	757-6506	(316) 291-6506
FAX:	(316) 291-6200	(316) 291-6200
Wilmington, DE	487-6052	(302) 573-6052
FAX:	487-6309	(302) 573-6309

Alphabetically by IRS Service Center

Service Center	FTS Number	Commercial Number
Andover, MA	840-5549	(508) 474-5549
Atlanta, GA	232-2049	(404) 455-2049
Austin, TX	760-7025	(512) 462-7025
Austin Compliance Center	728-0816	(512) 326-0816
Brookhaven (Holtsville), NY	663-6686	(516) 654-6686
Cincinnati, OH	778-5316	(606) 292-5316
Fresno, CA	461-6437	(209) 488-6437
Kansas City, MO	926-6828	(816) 926-6828
Memphis, TN	228-5419	(901) 365-5419
Ogden, UT	586-6374	(801) 625-6374
Philadelphia, PA	481-2526	(215) 969-2499

Alphabetically by IRS Region

Central	684-2587	(513) 684-2587
Mid-Atlantic	597-3991	(215) 597-3991
Midwest	886-4291	(312) 886-4291
North Atlantic	264-2631	(212) 264-2631
Southeast	841-4506	(404) 331-4506
Southwest	730-7019	(214) 306-7019
Western	556-3035	(415) 556-3035

National Office

Problem Resolution	566-4936	(202) 566-4936
FAX:	377-6154	(202) 377-6154

International

Assistant Commissioner (International)	447-1020	(202) 447-1020
FAX:	287-4466	(202) 287-4466

Public Affairs

The National Office Public Affairs Division coordinates contacts with major national media and provides guidance and support for Public Affairs Officers nationwide.

Each year the Public Affairs Division, which is a part of the Commissioner's office, responds to about 4,000 national media inquiries and distributes about 170 news releases to media in the Washington area and to IRS Public Affairs Officers in the field. Radio stations can call the Public Affairs Division anytime and record broadcast-quality taped messages on timely tax subjects. The toll-free number is 1-800-829-NEWS (6397). The local number in Washington, D.C., is 289-6379.

Each IRS district office, service/compliance center, and region has a public affairs officer. These officers answer inquiries from local media representatives, make news releases on matters of local interest, and respond to requests for speakers. IRS news releases are available from any local IRS district Public Affairs Officer.

Generally, requests for speakers for local or state meetings should go to a district office (on tax law) or a service center (on tax return processing). Speakers representing the IRS National Office normally address larger groups such as annual conventions or regional meetings of a national organization.

The National Office Public Affairs Division compiles the IRS Annual Report, which is distributed to Service officials and selected Congressional offices. Quantities are limited by the Joint Committee on Printing. Taxpayers can obtain a copy through the Superintendent of Documents, U.S. Government Printing Office, Washington, D.C. 20402.

Public Affairs Officers' Telephone and FAX Numbers

Alphabetically by IRS District

Public Affairs Officers are excellent sources of information and assistance for non-casework inquiries. Additionally, they are the designated Congressional contact point for many IRS field offices, especially those with an active Congressional Affairs Program.

Many Public Affairs Officers maintain mailing lists for distributing news releases and other tax information. If your office is not now receiving this type of information but would like to have it, contact your district Public Affairs Officer directly for details.

District	FTS Number	Commercial Number
Aberdeen, SD	782-7215	(605) 226-7215
FAX:	782-7270	
Albany, NY	562-2425	(518) 472-2425
FAX:	562-3626	
Albuquerque, NM	474-2537	(505) 766-2537
FAX:	474-1317	
Anchorage, AK	(907) 261-4231	(907) 261-4231
FAX:	(907) 261-4413	
Atlanta, GA	841-4501	(404) 331-4501
FAX:	242-4547	
Augusta, ME	833-6425	(207) 622-8425
FAX:	833-6445	
Austin, TX	772-5315	(512) 499-5315
FAX:	772-5303	
Baltimore, MD	922-3330	(301) 962-3330
FAX:	922-9573	
Birmingham, AL	229-1260	(205) 731-1260
FAX:	229-0017	
Boise, ID	554-1324	(208) 334-1324
FAX:	554-9014	
Boston, MA	835-1638	(617) 565-1638
FAX:	835-1899	
Brooklyn, NY	649-6018	(718) 643-6018
FAX:	(718) 643-6157	
Buffalo, NY	437-5423	(716) 846-5423
FAX:	437-5473	
Burlington, VT	832-2008	(802) 860-2008
FAX:	832-6250	
Cheyenne, WY	328-2162	(307) 772-2162
FAX:	328-2488	
Chicago, IL	886-4309	(312) 886-4309
FAX:	886-4325	
Cincinnati, OH	684-2172	(513) 684-2172
FAX:	684-3303	
Cleveland, OH	942-7008	(216) 522-7008
FAX:	942-2992	
Columbia, SC	677-5300	(803) 765-5300
FAX:	677-5440	
Dallas, TX	729-1424	(214) 767-1424
FAX:	729-4979	
Denver, CO	564-3329	(303) 844-3329
FAX:	564-4900	
Des Moines, IA	862-4964	(515) 284-4870
FAX:	862-4299	
Detroit, MI	226-7288	(313) 226-7288
FAX:	226-3502	
Fargo, ND	783-5461	(701) 239-5461
FAX:	783-5644	
Ft. Lauderdale, FL	94424382	(305) 424-2438
FAX:	944-2454	
Greensboro, NC	699-5266	(919) 333-5266
FAX:	699-5630	
Hartford, CT	244-4152	(203) 240-4152
FAX:	244-4023	
Helena, MT	585-5253	(406) 449-5253
FAX:	585-5254	
Honolulu, HI	551-3300	(808) 541-3300
FAX:	551-1117	
Houston, TX	522-3670	(713) 653-3670
FAX:	522-3918	
Indianapolis, IN	331-6034	(317) 226-6034
FAX:	331-6110	
Jackson, MS	490-4520	(601) 965-4520
FAX:	490-5796	

District	FTS Number	Commercial Number
Jacksonville, FL	946-2989	(904) 791-2989
FAX:	946-2707	
Laguna Niguel, CA	796-4069	(714) 643-4069
FAX:	796-4436	
Las Vegas, NV	455-1042	(702) 455-1042
FAX:	455-1009	
Little Rock, AR	740-5340	(501) 378-5340
FAX:	740-5109	
Los Angeles, CA	798-4113	(213) 894-4113
FAX:	798-0034	
Louisville, KY	352-5376	(502) 582-5376
FAX:	352-5580	
Manhattan, NY	264-0609	(212) 264-0609
FAX:	264-1152	
Milwaukee, WI	362-3386	(414) 297-3386
FAX:	362-3914	
Nashville, TN	852-7291	(615) 736-7291
FAX:	852-7489	
New Orleans, LA	682-2458	(504) 589-2458
FAX:	682-4032	
Newark, NJ	341-3856	(201) 645-3856
FAX:	341-5998	
Oklahoma City, OK	736-5091	(405) 231-5091
FAX:	736-4929	
Omaha, NE	864-3504	(402) 221-3504
FAX:	864-4030	
Parkersburg, WV	923-6652	(304) 420-6652
FAX:	923-6699	
Philadelphia, PA	597-4245	(215) 597-4245
FAX:	(215) 440-1474	
Phoenix, AZ	261-3488	(602) 379-3488
FAX:	261-4294	
Pittsburgh, PA	722-5633	(412) 644-5633
FAX:	722-2722	
Portland, OR	423-3194	(503) 326-3194
FAX:	423-5079	
Portsmouth, NH	834-5571	(603) 433-0571
FAX:	834-5739	
Providence, RI	838-4288	(401) 528-4288
FAX:	838-4646	

District	FTS Number	Commercial Number
Richmond, VA	925-2262	(804) 771-2262
FAX:	925-2777	
Sacramento, CA	460-4077	(916) 978-4077
FAX:	460-4144	
Salt Lake City, UT	588-5297	(801) 524-5297
FAX:	588-6080	
San Francisco, CA	556-0551	(415) 556-0551
FAX:	556-4456	
San Jose, CA	466-7112	(408) 291-7112
FAX:	466-7024	
Seattle, WA	399-5515	(206) 442-5515
FAX:	399-1176	
Springfield, IL	955-4288	(217) 492-4288
FAX:	955-4190	
St. Louis, MO	262-3661	(314) 539-3661
FAX:	262-2021	
St. Paul, MN	777-3435	(612) 290-3435
FAX:	777-4147	
Wichita, KS	757-6400	(316) 291-6400
FAX:	757-6200	
Wilmington, DE	487-6574	(302) 573-6574
FAX:	487-6309	

Alphabetically by IRS Service Center

Service Center	FTS Number	Commercial Number
Andover, MA	838-4288	(401) 528-4288
FAX:	838-4646	
Atlanta, GA	232-2137	(404) 455-2137
FAX:	232-2299	
Austin, TX	760-7173	(512) 462-7194
FAX:	460-8033	
Austin Compliance Center	728-0830	(512) 326-0830
FAX:	728-0981	
Brookhaven, NY	663-6031	(516) 654-6031
FAX:	663-6092	
Cincinnati, OH	778-5652	(606) 292-5652
FAX:	778-5491	
Fresno, CA	461-6124	(209) 454-6124
FAX:	461-6641	
Kansas City, MO	926-6967	(816) 926-6967
FAX:	926-3680	
Memphis, TN	228-5160	(901) 365-5160
FAX:	228-5414	
Ogden, UT	586-6415	(801) 625-6415
FAX:	586-6231	
Philadelphia, PA	481-2483	(215) 969-2483
FAX:	481-7129	

Alphabetically by IRS Region

Central	684-2841	(513) 684-2841
FAX:	684-3618	
Mid-Atlantic	597-2080	(215) 597-2080
FAX:	597-3750	
Midwest	886-0333	(312) 886-0333
FAX:	886-4717	
North Atlantic	264-0888	(212) 264-0888
FAX:	264-6539	
Southeast	841-4337	(404) 331-4337
FAX:	841-1311	
Southwest	730-1681	(214) 308-1681
FAX:	730-7166	
Western	556-3009	(415) 556-3009
FAX:	556-0999	

National Office

Media Relations Staff	566-4024	(202) 566-4024
FAX	786-8235	(202) 786-8235

Additional Issues and Appropriate Contact Points for Each

(This information is intended for Congressional staff use only)

Problem/Concern	IRS (or Treasury) Function Involved	Appropriate Contact Point
1. General information on existing tax laws	Legislative Affairs	(202) 566-3914 (202) 377-6979 (FAX)
2. Status of Congressional letters sent to IRS' National Office	Legislative Affairs	(202) 566-9883 (202) 377-6979 (FAX)
3. Administration's position on a pending tax bill —policy aspects —administrative aspects	 A/S (Tax Policy), Treasury Legislative Affairs	 (202) 566-5561 (202) 566-3914
4. IRS news releases/requests for speakers	Public Affairs	local IRS district public affairs officer at phone numbers in this Guide
5. Estimates of federal revenues, including those related to tax law proposals	Office of Tax Analysis (OTA), Treasury	(202) 566-5374
6. Data on returns currently filed and related tax administration statistics, including tax collections and refunds	Returns Processing & Accounting Division	(202) 566-4117
7. Publications and statistical data on deductions and tax reported on tax returns	Statistics of Income (SOI) Division	(202) 233-1741
8. Long-range and organizational planning	Planning Division	(202) 566-4793
9. Studies/surveys related to tax compliance, unreported income, tax gap, tax returns to be filed, etc.	Research Division	(202) 233-1161
10. Questions on IRS budget resources	Budget Division	(202) 566-3135
11. Questions on the confidentialty and disclosure of tax returns and return information, Freedom of Information Act (FOIA), and Privacy Acts, and forwarding letters to locate individuals in humane circumstances	Office of Disclosure	Disclosure officer in local district office serving your state/district. For general disclosure questions, contact the National Offices' Office of Disclosure at (202) 566-4263

Problem/Concern	IRS (or Treasury) Function Involved	Appropriate Contact Point
12. Taxpayer questions on their personal tax situation (filing requirements, where to file, don't understand a notice, etc.)	Taxpayer Service	Call 1-800-829-1040, local taxpayer assistance number, or write the local district director or service center director
13. Tax problems still unresolved after use of normal IRS channels		
—domestic	Problem Resolution Program	local IRS district office or service center serving your state/district at phone numbers in this Guide
—overseas	Problem Resolution Program	Assistant Commissioner (International), (202) 447-1020
14. Refund checks		
—status	Service Centers	after 8 weeks from the date of filing the paper return or 4 weeks from the acknowledgement date of filing the electronic return, local taxpayer assistance number or Tele-Tax number for automated response (both are included in this Guide)
—Non-receipt of refund checks (lost, stolen or destroyed)	Service Centers	service center where taxpayer filed return
—Direct Deposit Refunds (returns filed electronically)	Andover, Cincinnati, Ogden Service Centers	local IRS district office serving your state/district
15. Requests for tax forms and publications	Facilities Management (Publishing Services)	1-800-829-FORM (3676)
16. Matters relating to IRS employees		
—rude or abusive behavior	Immediate supervisor of the employee	local IRS district office serving your state/district
—ethical issues	Inspection	appropriate Regional Inspector at the numbers listed below or at the addresses listed in this Guide; Director, Internal Security Division (202) 566-4564; or Inspection Hotline, 1-800-366-4484
—threats against	Inspection	

Regional Inspectors

Cincinnati, Ohio	(513) 684-3562
Philadelphia, PA	(215) 597-0928
Chicago, IL	(708) 719-7940
New York, NY	(212) 264-9130
Atlanta, GA	(404) 986-6900
Dallas, TX	(214) 308-1371
San Francisco, CA	(415) 744-9131

Problem/Concern	IRS (or Treasury) Function Involved	Appropriate Contact Point
17. Reporting fraud, waste, and abuse	Inspector General, Treasury Department Inspection	1-800-826-0407 (Treasury Hotline) appropriate Regional Inspector at the numbers shown earlier or at the addresses in this Guide; or write Chief Inspector, P.O. Box 589, Ben Franklin Station, Washington, D.C. 20044-0589
18. Questions on enforcement actions in specific cases (must have acceptable waiver or power of attorney from the constituent)	Examination, Collection, etc.	local district office serving your state/district
19. Reporting possible tax violations to IRS	Criminal Investigation	local district office serving your state/district
20. Status of regulations implementing income tax laws (other than international)	Chief Counsel (Technical area)	(202) 566-3935
21. Revenue Rulings, letter rulings, and revenue procedures (other than international)	Chief Counsel (Technical area)	(202) 566-3129
22. Regulations, rulings, and procedures on international area	Chief Counsel (International area)	(202) 566-9053

Problem/Concern	IRS (or Treasury) Function Involved	Appropriate Contact Point
23 Regulations on employee benefits and exempt organization matters	Chief Counsel (EP/EO area)	(202) 566-3540
24 IRS appeals procedures	Chief Counsel (Appeals)	(202) 252-8221
25 Actuarial Assumptions Annuities Deferred Compensation Ruling Letters Employee Stock Option Plans (ESOP) Funding Limitations Individual Retirement Account (IRA's) Keogh Plans Master & Prototype Plans Opinion Letters Pension Plans Profit-Sharing Plans Qualified Plans Retirement Equity Act (REA) Retirement Plans Revenue Rulings Self-Employed Plans Trusts Voluntary Employees' Beneficiary Assoc. (VEBA) 401(k) Plans	Employee Plans	EP/EO "Key" district serving your state/district (see Directory of IRS Offices in this Guide): Brooklyn (718) 780-6509 Baltimore (301) 962-6058 Atlanta (404) 331-6949 Chicago (312) 886-4700 Cincinnati (513) 684-3751 Dallas (214) 767-1490 Los Angeles (213) 894-3748 (202) 566-6740 (202) 566-6693, 6695

Problem/Concern	IRS (or Treasury) Function Involved	Appropriate Contact Point
26. Charitable Contributions Churches/Church Audits Ruling Letters Educational Organizations Exemption from Federal Income Tax Foundations Political Organizations Private School Issues Religious Organizations Voluntary Employee' Beneficiary Assoc. (VEBA) Unrelated Business Income	Exempt Organizations	EP/EO "Key" district serving your state/district (see Directory of IRS Offices in this Guide) Brooklyn (718) 780-6509 Baltimore (301) 962-6058 Atlanta (404) 331-6949 Chicago (312) 886-4700 Cincinnati (513) 684-3751 Dallas (214) 767-1490 Los Angeles (213) 894-3748 (202) 566-6208 (202) 566-6356
27. International tax matters, such as Double taxation by U.S. and another sovereign government Requests for tax-related information from tax treaty partners FIRPTA (Foreign Investors Real Property Tax Act) Foreign Earned Income Exclusion Foreign Tax Credit	International	(202) 447-1000

Disclosure Considerations

Disclosure of returns and return information to a taxpayer's designee, including a Member of Congress inquiring on behalf of a constituent, may be made only in accordance with Internal Revenue Code Section 6103. This provision, and certain Treasury Regulations, govern the manner and extent to which disclosure can be made.

In most instances, when taxpayers correspond with a Member of Congress about some action the Service has or has not taken with respect to their tax matters, they do not provide a separate disclosure authorization nor execute a formal power of attorney authorizing the Member of Congress to obtain information about their tax affairs. In such situations, the taxpayer's letter will serve to authorize the disclosure to the extent it is signed and dated and also provides the following:

The taxpayer's name, address, or SSN/EIN, or any combination thereof, that enables the Service to clearly identify the taxpayer;

The identity of the person to whom disclosure is to be made. Any information that enables the Service to clearly identify to whom disclosure is to be made will suffice. A letter addressed "Dear Sir," which does not specifically refer to the Member of Congress in the letter, would not be sufficient. However, if the Member of Congress forwarded the taxpayer's letter with the envelope showing the letter had been addressed to them, this would be sufficient; and

Sufficient facts to enable the Service to determine the nature and extent of the information or assistance requested and the returns or return information to be disclosed. The Service must limit its response to the situation presented by the taxpayer, and only disclose such returns or return information as are necessary to comply with the taxpayer's request for information or assistance.

Occasionally Members of Congress, or more likely a member of their staff, will make a telephone inquiry on behalf of a taxpayer. In such situations, the Service may provide only general information such as the meaning of a particular bill, notice, or letter. The caller will be advised that the Service cannot disclose confidential returns or return information absent receipt of a copy of the taxpayer's correspondence or other written authorization. As an alternative, the Service can offer to contact the taxpayer directly to resolve the problem.

A Member of Congress may write the Service and enclose a copy of a constituent's letter, which meets the requirements of the regulations, and also request the Service to orally provide a designated staff member with the necessary information to respond to the constituent. In such cases, the Service may make a verbal disclosure to the Member of Congress or the designated staff member. The disclosure must be limited to the return information that will be provided to the Member of Congress in the Service's written response.

In situations where a taxpayer sends a Member of Congress a courtesy copy of a letter addressed to another Member, the Service will not honor the copy as a valid waiver of the taxpayer's confidentiality pursuant to IRC 6103(c). An exception to this rule will be made when the taxpayer includes a signed addendum requesting the recipient's assistance in the matter, and the letter otherwise meets the above requirements for a valid disclosure authorization.

Meetings with National Office Officials

Members of Congress or their staffs sometimes call or write the National Office to request meetings with the Commissioner or senior career officials on cases of interest to their constituents.

As a general rule, neither the Commissioner nor other National Office officials will become involved in active, ongoing tax cases being worked in IRS field offices. After the appropriate field officials have completed their actions, decisions may be reviewed by IRS Regional Commissioners — and later by the Commissioner — but only in extremely rare situations where there is evidence of arbitrary and capricious treatment of a taxpayer, a failure to follow established Service procedures, or a result not consistent with the mission of the Service. Therefore, Members of Congress or their staffs seeking meetings with IRS officials on constituent-related tax cases should contact the District Director in the local IRS district office serving their state or district. A listing of IRS offices by state is included in this publication.

Members of Congress or their staffs desiring general background information on IRS activities should consult the list of problems and concerns contained in this publication for guidance on how to proceed.

The Meaning of Voluntary Compliance

The current federal tax law, enacted by Congress, is Title 26 of the U.S. Code, and is known as the Internal Revenue Code. Implicit in the Code is Congress' understanding that it expects voluntary compliance with the tax laws. This means that taxpayers are expected to comply with the law without being compelled to do so by action of a federal agent; it does not mean that the taxpayer is free to decide whether or not to comply with the law. Only Congress can change the tax laws.

If an individual is required by law to file a return or to pay tax, it is mandatory that he or she do so; failure to do so could cause the individual to be subject to civil and criminal penalties, including fines and imprisonment. For example, under section 7203 of the Code, as amended by Public Law 97-248, any individual required by law to pay tax and to file a federal income tax return who willfully fails to pay the tax or to file the return at the time required shall, in addition to other penalties provided by law, be guilty of a misdemeanor and, upon conviction, may be fined as much as $25,000 or imprisoned for as long as a year, or both, in addition to the costs of prosecution.

A Profile of The Internal Revenue Service

Size and Scope of IRS' Operations

Many people are not aware of the size and scope of IRS's operations, but they are extensive. For example, at the end of FY 1989, IRS had 113,622 employees, over 600 office and suboffice locations open to taxpayers in the United States and 13 offices internationally, and spent about $5.2 billion to administer the nation's tax system. IRS received over 199.6 million tax returns and related documents filed by taxpayers, collected some $990.7 billion in taxes of all types, and issued over 79 million refunds of all types. Additionally, IRS assisted some 80 million taxpayers in FY 1989 through a variety of programs.

The IRS Workforce

Of the 113,622 employees IRS had on its rolls, some 29,900 worked in examination, 17,800 in collection and 4,400 in criminal investigation. Some 37,000 employees were involved with the Service's various data processing activities, and over 7,700 were working in taxpayer service.

The National Treasury Employees Union (NTEU) is the exclusive union representative of IRS employees. NTEU represents the interests of approximately 80% of the Service's employees.

The Service recognizes that its employees are its greatest asset, and that they ultimately will determine the degree of success IRS has as an organization. For these reasons, IRS spends a considerable amount of time, energy, and resources developing these employees into a highly trained, professional workforce that operates under strict standards of conduct.

The Service pioneered programs aimed at improving the work environment in an effort to become a model employer in an increasingly competitive job market. Child care and health improvement programs have been recently expanded from the piloting phase to national implementation, with on-site day care and on-site health improvement centers provided for employees throughout the Service. The day care centers are self-supporting operations run by IRS employees voluntarily serving on centers' boards of directors. Both child care and health improvement programs are joint cooperative efforts with the National Treasury Employees Union, and are the results of the Service's strategic planning process to recruit and retain a quality workforce.

Equal employment opportunity is a basic policy of the Internal Revenue Service. Constituents interested in employment opportunities with the IRS should be advised to contact their local IRS office for detailed information.

While obviously some errors of fact or judgment will occur in a decentralized organization of over 113,000 people, the Service believes that, on balance, its employees do meet the high standards set for them. Any behavior or conduct which seems to fall short of these standards should be reported immediately by the taxpayer to the employee's supervisor or the IRS Regional Inspector.

IRS' Organization

To help you understand the IRS organization as a whole, the primary functions of each organizational level are described below.

National Office

The National Office in Washington, D.C., develops broad nationwide policies and programs for the administration of tax laws and regulations. The Commissioner of Internal Revenue is appointed by the President and confirmed by the Senate.

Regional Offices

Seven regional commissioners execute broad nationwide plans and policies, and coordinate, direct, and review operations of the district offices and service centers within their regions.

District Offices

IRS district offices conduct the Examination, Collection, Criminal Investigation, Taxpayer Service, and Resources Management functions of the Service within an established geographic area. There is at least one IRS district office in each state, and the more populous states may have up to five IRS districts. Employees of the district offices examine all types of Federal tax returns, review tax cases and make determinations as to proper tax liability, provide assistance to taxpayers, collect delinquent taxes, and conduct investigations of possible criminal violations of Internal Revenue laws.

Service Centers

The ten service centers are the data processing arm of the Internal Revenue Service. Also, service centers are involved in providing district offices support in the areas of compliance and taxpayer service. Each year, the service centers process

millions of tax returns and related documents.

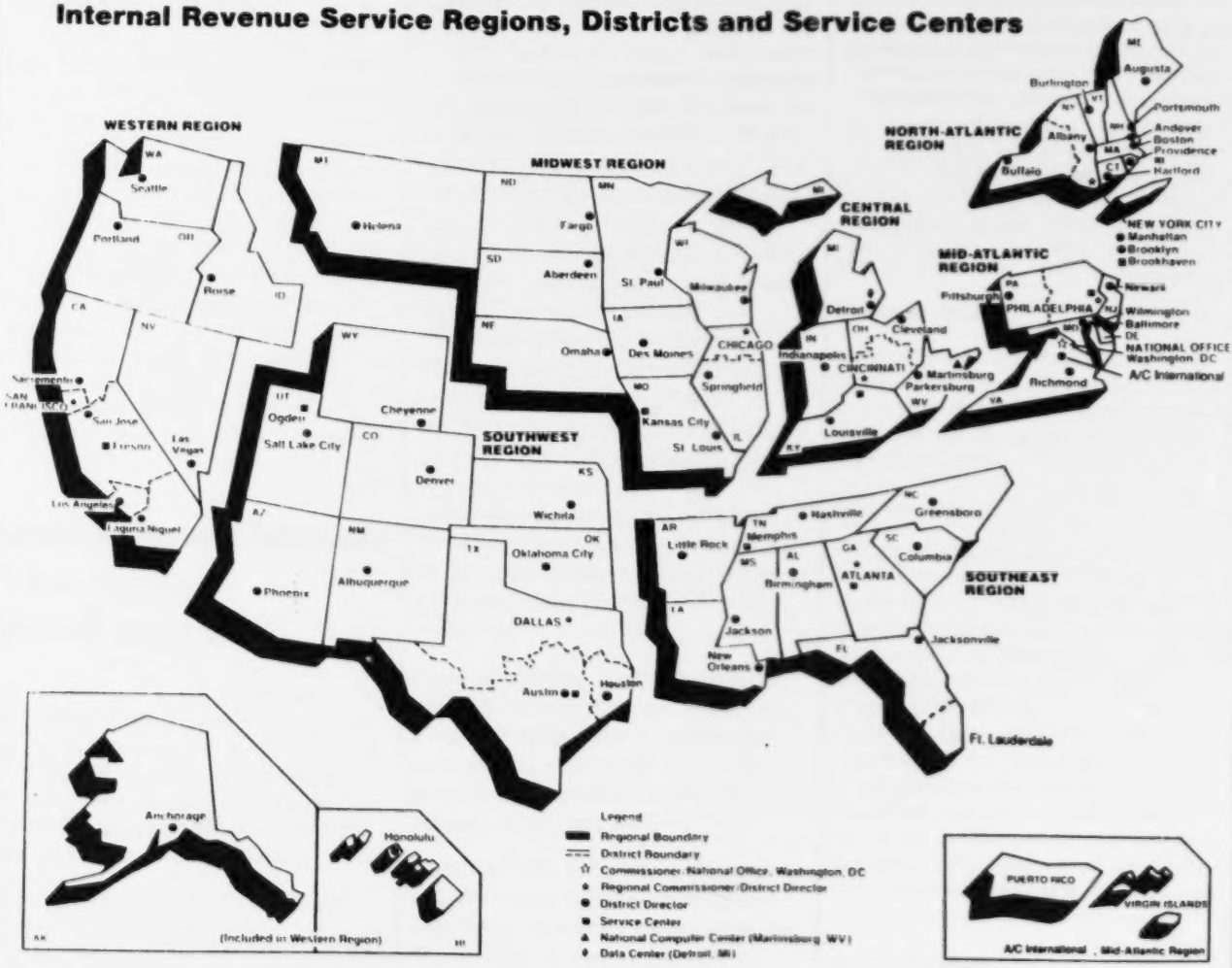
Martinsburg Computing Center

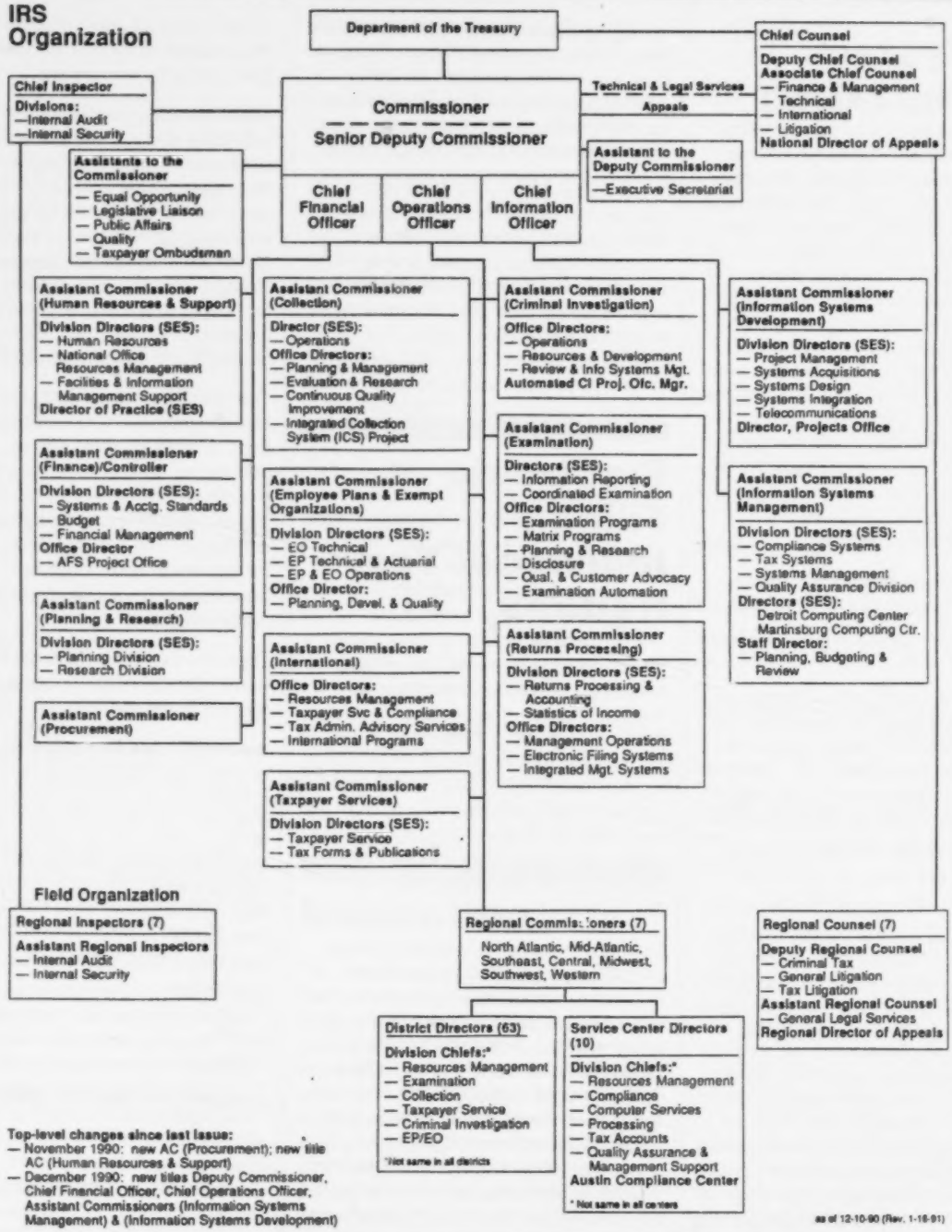
The Center in Martinsburg, West Virginia, is a large computer facility which has responsibility for maintaining and updating the Master File of individual and business tax accounts. In addition to producing output data which is used for refund checks, bills, and notices, the Center participates in the Service's law enforcement activities by conducting delinquency checks, detecting fraudulent refund claims, and classifying returns for examination.

Detroit Computing Center

The Center in Detroit, Michigan, is responsible for payroll processing for all IRS employees, and for preparation of fiscal and personnel reports, tax research, and other statistical and budget work. Other Center operations include "on-line" information processing to provide other IRS offices with tax information on such items as Currency Transaction Reports.

Internal Revenue Service Regions, Districts and Service Centers




IRS Organization
Department of the Treasury
Chief Counsel
Deputy Chief Counsel
Associate Chief Counsel
— Finance & Management
— Technical
— International
— Litigation
National Director of Appeals
Technical & Legal Services
Appeals
Chief Inspector
Divisions:
—Internal Audit
—Internal Security
Commissioner
Senior Deputy Commissioner
Assistant to the Deputy Commissioner
—Executive Secretariat
Assistants to the Commissioner
— Equal Opportunity
— Legislative Liaison
— Public Affairs
— Quality
— Taxpayer Ombudsman
Chief Financial Officer
Chief Operations Officer
Chief Information Officer
Assistant Commissioner (Human Resources & Support)
Division Directors (SES):
— Human Resources
— National Office Resources Management
— Facilities & Information Management Support
Director of Practice (SES)
Assistant Commissioner (Collection)
Director (SES):
— Operations
Office Directors:
— Planning & Management
— Evaluation & Research
— Continuous Quality Improvement
— Integrated Collection System (ICS) Project
Assistant Commissioner (Criminal Investigation)
Office Directors:
— Operations
— Resources & Development
— Review & Info Systems Mgt.
Automated CI Proj. Ofc. Mgr.
Assistant Commissioner (Information Systems Development)
Division Directors (SES):
— Project Management
— Systems Acquisitions
— Systems Design
— Systems Integration
— Telecommunications
Director, Projects Office
Assistant Commissioner (Finance)/Controller
Division Directors (SES):
— Systems & Acctg. Standards
— Budget
— Financial Management
Office Director
— AFS Project Office
Assistant Commissioner (Examination)
Directors (SES):
— Information Reporting
— Coordinated Examination
Office Directors:
— Examination Programs
— Matrix Programs
— Planning & Research
— Disclosure
— Qual. & Customer Advocacy
— Examination Automation
Assistant Commissioner (Information Systems Management)
Division Directors (SES):
— Compliance Systems
— Tax Systems
— Systems Management
— Quality Assurance Division
Directors (SES):
Detroit Computing Center
Martinsburg Computing Ctr.
Staff Director:
— Planning, Budgeting & Review
Assistant Commissioner (Employee Plans & Exempt Organizations)
Division Directors (SES):
— EO Technical
— EP Technical & Actuarial
— EP & EO Operations
Office Director:
— Planning, Devel. & Quality
Assistant Commissioner (Planning & Research)
Division Directors (SES):
— Planning Division
— Research Division
Assistant Commissioner (Returns Processing)
Division Directors (SES):
— Returns Processing & Accounting
— Statistics of Income
Office Directors:
— Management Operations
— Electronic Filing Systems
— Integrated Mgt. Systems
Assistant Commissioner (International)
Office Directors:
— Resources Management
— Taxpayer Svc & Compliance
— Tax Admin. Advisory Services
— International Programs
Assistant Commissioner (Procurement)
Assistant Commissioner (Taxpayer Services)
Division Directors (SES):
— Taxpayer Service
— Tax Forms & Publications
Field Organization
Regional Inspectors (7)
Assistant Regional Inspectors
— Internal Audit
— Internal Security
Regional Commissioners (7)
North Atlantic, Mid-Atlantic, Southeast, Central, Midwest, Southwest, Western
Regional Counsel (7)
Deputy Regional Counsel
— Criminal Tax
— General Litigation
— Tax Litigation
Assistant Regional Counsel
— General Legal Services
Regional Director of Appeals
District Directors (63)
Division Chiefs:*
— Resources Management
— Examination
— Collection
— Taxpayer Service
— Criminal Investigation
— EP/EO
*Not same in all districts
Service Center Directors (10)
Division Chiefs:*
— Resources Management
— Compliance
— Computer Services
— Processing
— Tax Accounts
— Quality Assurance & Management Support
Austin Compliance Center
* Not same in all centers
Top-level changes since last issue:
— November 1990: new AC (Procurement); new title AC (Human Resources & Support)
— December 1990: new titles Deputy Commissioner, Chief Financial Officer, Chief Operations Officer, Assistant Commissioners (Information Systems Management) & (Information Systems Development)
as of 12-10-90 (Rev. 1-18-91)

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Other IRS Programs Likely to be of Interest to Taxpayers

Tax System Modernization

IRS uses computers for its most basic work; processing tax returns, collecting revenue, issuing refunds, and maintaining accurate tax accounts. However, the design of the current computerized tax processing system is now over two decades old, and often does not allow IRS employees to provide taxpayers an acceptable level of service. The Chief information Officer is responsible for the design and implementation of a modern computer-based processing system, one which does not simply automate current processes, but actually changes the way the IRS currently does business. This major redesign has been designated a Presidential Priority System.

In modernizing its system, the IRS is planning for several goals, including:

- reduced burden and improved service to taxpayers
- increased accuracy and availability of tax return information
- reduce volume of paper
- increased privacy of taxpayer data
- improved public confidence in the fairness and efficiency of IRS' tax processing system.

An effort of this magnitude will require many years to complete. Therefore, the IRS has an in-depth plan outlining the necessary steps that must be taken during the next decade to modernize its tax processing system.

The modernization plan is already underway. For example, one modernization initiative will result in more accurate and timely responses to taxpayers' questions by placing reference data and tax account information on-line at IRS telephone sites and walk-in centers. Additionally, Electronic Filing, utilized by over four million taxpayers in 1990, substantially reduces the cost of collecting tax information by automating the steps that both the taxpayer and IRS go through in the filing and processing of a tax return.

As a result of the modernization plan, IRS will be able to better implement and manage changing tax laws and ever-increasing volumes of work, thereby meeting its primary goal of improving its service to taxpayers.

Electronic Filing of Individual Tax Returns

Electronic filing is a new way of filing certain tax returns with the Internal Revenue Service. The return is not filed on paper; instead, it is transmitted to IRS by modem over telephone lines. The impetus for electronic filing comes from the growing number of tax preparation firms that use computers to prepare individual returns. In the past, preparers converted machine-language data into paper returns to be filed with the Service.

Electronic returns bypass the manual processing steps that paper returns require when IRS first receives them. As a result, electronic returns are generally faster and less expensive for IRS to process, and the accuracy rate is higher. Taxpayers get their refunds faster, on average, than with paper returns; and because IRS acknowledges to the transmitter when it accepts an electronic return for processing, the taxpayer can be sure that IRS got the return. Preparers also benefit because electronic filing means less paperwork for them and better use of their computer equipment.

Electronic filing now is available for individual and non-individual (i.e., business) returns. Businesses benefit by filing electronically on magnetic media because costs to produce paper returns are drastically reduced. In addition, costs incidental to the paper system such as storage, bursting, and mailing are reduced. Also, if IRS accepts the return, the electronic/magnetic media filer is notified that the return has been accepted.

The 1991 filing season (1990 tax year) will be the sixth year IRS has offered electronic filing for individual returns and the fourth year for non-individual returns. Each year, in both programs, electronic filing has expanded to accept more IRS forms and schedules. The electronic filing program for individual returns has also grown geographically, and is available nationwide.

The following list identifies the IRS service centers which will be processing individual electronic returns.

ANDOVER (MASS.) SERVICE CENTER

Connecticut
Delaware
Maine
Maryland (including Washington, DC)
Massachusetts
New Hampshire
New Jersey
New York (including APO/FPO addresses)
Pennsylvania
Rhode Island
Vermont
Virginia

CINCINNATI SERVICE CENTER

Alabama
Arkansas
Florida (including APO/FPO addresses)
Georgia

Indiana
Kentucky
Louisiana
Michigan
Mississippi
North Carolina
Ohio
South Carolina
Tennessee
West Virginia

OGDEN SERVICE CENTER

Alaska
Arizona
California (including APO/FPO addresses)
Colorado
Hawaii
Idaho
Illinois
Iowa
Kansas
Minnesota
Missouri
Montana
Nebraska
Nevada
New Mexico
North Dakota
Oklahoma
Oregon
South Dakota
Texas
Utah
Washington (including APO/FPO addresses)
Wisconsin
Wyoming

Taxpayers who file electronically can choose to have IRS pay their refund either as a paper check or as an electronic funds transfer (also called Direct Deposit) directly into their bank account.

Electronic returns actually consist of two parts: an electronic part and a paper part. The transmitter enters the electronic part on a computer and transmits it by modem into the service center's receiving computer. The main item in the paper part is a Form 8453, U.S. Individual Income Tax Declaration for Individual Filing. Form 8453 provides the signature area for the tax return. It serves as the transmittal for any other forms that require a signature and for paper Forms W092, and it also gives the taxpayer's authorization for the preparer to file the return electronically and for the refund to be paid by Direct Deposit, if the taxpayer chooses.

Beginning in January 1991, a test of accepting balance due returns electronically was begun at the Cincinnati and Ogden Service Centers. The Cincinnati Service Center will accept balance due returns from taxpayers who reside in Georgia, Indiana, Kentucky, Michigan, Ohio, and West Virginia. The Ogden Service Center will accept balance due returns from taxpayers who reside in Iowa, Utah and Washington.

The IRS position toward electronic filing follows the tax Service's traditional approach to return preparation. For example, tax preparers have no "ownership" or market rights in the electronic returns they prepare, apart from rights that apply to paper returns. In addition, existing rules governing disclosure and privacy of tax return information continue to apply.

For more information on electronic filing, taxpayers should call the Tele-Tax number for their area and select topic 112.

Inspection

The 1400 employees of the Inspection Service are responsible for overseeing the rules and regulations established for IRS employees and operational programs. The Inspection Service accomplishes this by auditing nearly 700 organizational units, by investigating allegations of wrongdoing by any of the over 113,000 IRS employees, and by protecting these programs and employees from outside threats to corrupt.

The Inspection Service is an independent office consisting of 600 criminal investigators and 575 internal auditors. The organization is headed by the Chief Inspector, who reports directly to the IRS Commissioner. Regional Inspection offices are located in the same cities as other IRS regional offices, and each is headed by a Regional Inspector who reports directly to the Chief Inspector. The Directors for Internal Audit and Internal Security are located in the headquarters office where their staffs, in addition to conducting audits and investigations, plan, develop and implement programs and procedures.

Because of Inspection's independence within the Internal Revenue organization, its audit findings and investigative reports are provided directly to the Commissioner.

Internal Audit

Inspection's Internal Audit Division's activities this year resulted in 101 internal audit reports: 37 national, 13 regionally coordinated, and 51 single office audits.

The Internal Audit Division's Annual Audit Plan is focused on those activities that most directly relate to collection of revenues, enforcement of tax laws and processing of returns and other information. High priority is also placed on those areas most susceptible to breaches of integrity.

Internal Audit's reviews are divided into four main categories: (1) Systems Development Reviews provide an active role in reviewing the design and development of new information systems and significant modifications of existing systems; (2) Program Reviews; (3) Installation Reviews provide an independent, factual and candid appraisal of the conformity of Service operations in the seven regions, 63 districts, the Martinsburg Computing Center, the Austin Compliance Center and the Detroit Computing Center; and (4) Financial

Reviews provide an independent opinion on whether IRS financial reports present fairly the results of financial operations, cash flow, or accepted accounting principles. These reviews also see that laws and regulations were complied with for those transactions and events that may have a material effect on the financial statements.

Internal Audit Integrity Program

The three major sub-programs of the Internal Audit Integrity Program are: (1) integrity tests, which are incorporated into regularly scheduled audits to identify material fraud and to evaluate the effectiveness of controls in deterring and detecting material fraud by IRS employees; (2) integrity projects, which are special probes of areas with a high risk of integrity breakdown to assess the extent of integrity breaches that have occurred due to control weaknesses or circumvention of controls; and, (3) technical assistance to Internal Security on integrity investigations.

Internal Security

The activities of the Internal Security Division are conducted through the Employee Misconduct, Non-Employee Violations, Integrity and Background Programs.

The Employee Misconduct Program involves investigations of allegations of misconduct or criminality against IRS employees. The results of conduct investigations are reported to the appropriate Service managers so they can then determine if the employee is suitable for retention in the Service or if other disciplinary action is necessary. Violations of criminal statutes are referred to the U.S. Attorney's for prosecutive determination.

The Non-employee Violations Program assures the integrity of IRS by investigations of attempts by non-employees to corrupt or interfere with the administration of the Federal tax system. These attempts usually involve bribery, assaults, impersonation of IRS employees and fraudulent claims.

The Integrity Program is designed to emphasize prevention and early detection of internal fraud and corruptive practices within the Service. This detection activity includes: (1) National Coordinated Inspection Projects: probes of major Service programs; (2) Integrity Projects: probes of high risk areas of operation; and (3) Special Inquiry: investigations of specific integrity breaches.

The Background Program consists of personnel security investigations which are conducted in accordance with Executive Order 10450 for the purpose of furnishing to IRS management sufficient information concerning a person's character, reputation and loyalty to the United States. This year 7,100 background investigations were closed.

Examination

Examination administers a nationwide audit program involving the selection and examination of all types of Federal tax returns (except exempt organization and alcohol, tobacco, and firearms) to determine correct liabilities of taxpayers. Examinations are conducted at either the "field," "office" or "correspondence" (service center) level.

Field audits are examinations of individuals, partnerships, and corporations which generally occur at the taxpayer's place of business. Office audits usually involve individuals and are conducted through interviews at an IRS office. Correspondence audits are conducted primarily through the mail by service centers and involve the Information Return Program (IRP) and other correction and examination programs.

The Treasury Department has primary responsibility for implementing and enforcing the Bank Secrecy Act. However, responsibility for assisting Treasury in ensuring compliance with applicable regulations has been delegated to other federal agencies. IRS is one of those agencies, and Examination has standing civil jurisdiction over any financial institution not under the regulatory supervision of federal banking agencies or the Securities and Exchange Commission.

The Examination organization is decentralized. National Office Examination administers the national Examination program. Authority with respect to a specific tax return examination rests with the district office or center conducting the examination of the taxpayer.

Examination Issues

Selection of Returns

Taxpayers are often concerned about the reasons returns are selected for examination. The Service has several highly-objective, statistically valid methods for selecting returns. All individual income tax returns are subject to this process.

The majority of returns are selected through a computer program using a mathematical technique to identify those returns having the greatest probability for error. Another computer method, limited in application compared to the preceding method, selects returns by random sample for use in a program which measures taxpayer compliance with the tax law. The remaining selection methods consist of supplemental systems addressing specific noncompliance areas such as tax shelters, tax protesters, returns containing

deductions for unallowable items, and returns in which certain income amounts do not match with amounts reported by third parties-for example, Forms W-2 provided by employers and Forms 1099-INT provided by banks or other payers of interest income.

Repetitive Examinations

Taxpayers become concerned when their returns are examined for several consecutive years. This generally leads to feelings of harassment, even though the returns may have been selected for different and legitimate reasons.

Generally, tax returns are selected for examination based upon a mathematical formula. This formula does not, however, consider factors occurring outside the tax year under review. As a means of giving consideration to prior examination results so as to avoid unwarranted repetitive examinations, it is Examination's practice not to examine an issue where an examination of the same issue has resulted in no change or an insignificant tax change in either of the preceding two years. This procedure only applies to individual non-business returns.

Return Preparers

An income tax preparer is defined as any person who prepares tax returns or claims for compensation, or who employs others to prepare returns or claims for compensation. Unscrupulous return preparers are subject to penalties for understatements due to unrealistic positions in preparing the return or claim; willful or reckless conduct with respect to the understatement of a taxpayer's liability; aiding or abetting in the understatement of another person's tax liability; negotiating or signing a check issued to a taxpayer; and disclosure or use of information on another person's return. Penalties may also be asserted for failure to furnish a copy of the return to the taxpayer, or failure to sign and include an identification number on any return prepared.

FY 1991 Tax Shelter Initiative

This initiative is a coordinated IRS effort, involving Appeals, Counsel and Examination, to identify key cases and related investors. This initiative is intended and expected to accelerate shelter case closures by 58,000 by September 30, 1991. The type of shelters involved include real estate, commodities, equipment leasing, oil and gas ventures. The issues include improper or extreme interpretations of the law or the facts to provide the investors with tax credits and deductions to reduce their tax liabilities. These are mostly "mature" projects which already have been advanced substantially toward resolution by trial and/or legal opinion, and many are in settlement processing status. IRS is not providing financial incentives to entice investors to agree, but working with trial judges to expedite decisions, revising settlements that will be easier to process, and reallocating resources to close cases more expeditiously.

Information Returns Program (IRP)

The IRS document matching program, also referred to as the Information Returns Program, is a largely computerized compliance program used by IRS to match third party information on items such as wages, interest, dividends, and certain deductions with the amounts reported by taxpayers on their income tax returns. IRS also uses the information to identify people who are reported to have received income, but did not file returns.

Through this program the Service is able to identify instances in which the third party data differs from that shown on taxpayers' returns. In the event of a computer-identified mismatch, the Service seeks first to reconcile the discrepancy by analysis of the original return and then, if necessary, by contact with the taxpayer.

The method for contacting taxpayers is a notice called a CP-2000, "Proposed Changes to Income, Payments, Credits or Deductions." (Some contacts are made through a CP-2501, "Initial Contact Letter." This is a letter of inquiry used for issues when the information return alone cannot be used to make a determination of the tax due, such as security sales where the IRS has no information as to the taxpayer's basis in the security.) As the program has grown, literally millions of CP-2000's have been sent out each year. Consequently, it is important to understand the purpose and effect of a CP-2000.

The document matching program identifies mismatches of information. Mismatches of information arise from a wide variety of circumstances other than underreporting income or overstating deductions. For example, payers may make mistakes in reporting income or deductions, the income reported by the payer may be included as part of another amount on the taxpayer's return, the taxpayer may have changed his or her name, the amount may not be properly attributable to the tax year in question, and so forth.

A CP-2000 is not a bill, but a request for the taxpayer's assistance in an effort to reconcile the mismatch of information. A CP-2000 is not a collection notice, but the matter will turn into a collection case if the taxpayer fails to provide information to reconcile the discrepancy. As a result, it is important that taxpayers cooperate in resolving the issue. In light of the high costs of face-to-face examinations by IRS revenue agents, the Service will continue

to be increasingly dependent upon this type of correspondence to improve tax compliance.

A publication has been developed for use in IRP and other correspondence contacts made by Examination. Publication 1383, entitled "The Correspondence Process," explains what happens when IRS questions a taxpayer's return by mail. The publication informs taxpayers how to respond to resolve questions as quickly and easily as possible, and how to avoid receiving future CP-2000 notices. Publication 1383 also includes explanations of the taxpayer's right to appeal IRS findings and who can represent the taxpayer before IRS.

Perhaps more important than its role as an enforcement tool, the document matching program significantly enhances overall voluntary compliance by helping taxpayers accurately report their income and deductions. In the large majority of instances, information returns, reflecting income and deduction amounts, are provided to taxpayers by January 31 following the tax year in question. Experience indicates that taxpayers collect these information returns and use them in preparing their returns. This process reduces the likelihood that a taxpayer may inadvertently neglect to include items such as a dividend check or interest on a small savings account. On the other end of the program, when the IRS contacts taxpayers with the information provided by their bank or broker, many individuals give us favorable comments about the program.

Another facet of IRP is payer compliance. This is an attempt by IRS to ensure that payers (i.e., financial institutions and other payers of non-wage income) file all information returns that are required accurately, in the correct format, and on time.

As noted earlier, the document matching program is large and growing. IRS received over one billion information returns for tax year 1988, including documents provided by treaty partner governments on foreign-source income of U.S. taxpayers. Over 94% of the documents were filed on magnetic media with the remainder on paper. As a result of matching, about 3 to 4 million taxpayers are contacted regarding potential discrepancies in their tax information, and another 2.5 to 3 million taxpayers are contacted regarding apparent failure to file tax returns.

TIN Penalties and Backup Withholding

In an IRP-related effort, IRS contacts payers of interest, dividend,and other income who fail to include payee taxpayer identification numbers (TINs) on their information returns, or who provide payee TINs that are determined to be incorrect. Payers are subject to a penalty of $50 per document for each these documents unless they can show reasonable cause for failure to secure correct payee TINs, or have corrected the error by August 1.

Payees are subject to backup withholding at a rate of 20% on non-wage income if they do not provide their payers with TINs, provide a TIN to the payer which the Service determines to be incorrect, fail to report interest or dividend income, or fail to certify to their payers of interest or dividends that they are not subject to backup withholding for underreporting.

Collection

The Assistant Commissioner (Collection) is charged with the responsibility of collecting delinquent taxes and securing delinquent returns. In the National Office in Washington, DC., officials set policy and write procedural guidelines for all field offices. Collection has an Outreach Program designed to explain its operations. Congressional offices interested in details should contact National Office Collection at (202) 566-3118.

Collection operations are decentralized, so case-related decisions are made locally in field offices. The field offices are divided into three major components:

Service Center Collection-where bulk processing is handled, such as mailing and analyzing responses to computer-generated correspondence.

Automated Collection System (ACS)-where taxpayers are contacted by telephone.

District Office Collection-where field contacts are made.

Safeguarding Taxpayers' Rights in the Collection Process

A number of IRS administrative practices were codified by the Omnibus Taxpayer Bill of Rights mentioned earlier in this publication. The revised Publication 1 also noted earlier is distributed to taxpayers with the initial notice and demand for payment, and before or at the first in-person interview with an IRS employee if the first copy was not received.

The basic, underlying philosophy of the Service is that the rights of citizens must be protected. Public confidence in the Service would be eroded if those persons correctly paying taxes were not assured that the IRS attempts to collect all taxes in as fair, equitable and vigorous a manner as possible under the law, especially from those individuals who do not meet their tax obligations. While the Service recognizes that it must sometimes exercise the enforcement powers granted it by Congress to collect delinquent taxes, the decision to take enforcement action is

made on a case-by-case basis. The use of enforcement quotas is forbidden by Service policy and by law.

It is the Service's intention that taxpayers who deal with Collection come away with the impression of having been treated fairly and evenhandedly. At each stage of the collection process, taxpayers may request that administrative determinations be reviewed by a management official. Further, several of the more sensitive enforcement procedures, such as seizure of property, require management approval.

The Service has recently instituted a means of safeguarding individuals who share bank accounts with delinquent taxpayers against inappropriate attachment of private funds by levy. Service officials have been designated in each district to act as liaisons with banks, savings and loan institutions, and credit unions where there is a question on the ownership of an account, and these institutions have been advised how to contact these officials.

Recent legislation has affected the way Collection deals with the public. The Tax Reform Act of 1986 provides that, in certain situations, when the Service fails to perform a ministerial act in a timely manner or makes an error in the performance of that act, the interest attributable to that delay may be abated, provided no significant aspect of the delay is attributable to the taxpayer. Taxpayers may request the abatement of interest through normal channels and appeal any determination to the IRS Appeals function.

The Collection Process

Collection activites do not begin until and unless a tax liability has been established for the taxpayer. This can occur by the taxpayer filing a return showing a balance due, by examination of a return, by a court decision, etc.

Notice and Demand

Over a period of up to six months, a taxpayer will be sent up to five computer notices requesting payment and advising that levy or seizure action may be taken if requests for payments are ignored. Publication 586A, The Collection Process (Income Tax Accounts), and Publication 594, The Collection Process (Employment Tax Accounts), describe the collection process in detail and outline the taxpayer's and Service's obligations and responsibilities. A copy of the appropriate publication is included with the last notice to each taxpayer, advising contact with the Service. The last or "Final Notice (Notice of Intent to Levy)" is delivered in person or sent by certified mail.

Both the computer notices and the publication advise the taxpayer that a Notice of Federal Tax Lien can be filed if the requests for payment are ignored. Because of the potentially serious consequence of a lien, the Service will not file until reasonable efforts have been made to contact taxpayers personally or by certified mail and afford them the opportunity to make payment.

Telephone Contact

If the taxpayer does not pay the liability in full or make satisfactory arrangements to liquidate the liability in response to these notices, the account is sent to an Automated Collection System (ACS) site for telephone contact and other processing. If a levy source is available (e.g., taxpayer's bank), a Notice of Levy is issued. Where levy sources are not available, Collection attempts to determine a levy source when the taxpayer is contacted or by contacting third parties (e.g., state employment commissions). To avoid improper levy action, prior to issuing the Notice of Levy, Collection researches the computer to ensure that the taxpayer has been given credit for all payments. Generally levy actions are taken prior to other methods of enforcement (e.g., seizure and sale of assets).

Field Contact

Unresolved accounts in the Automated Collection System office may be sent to the Collection Field function for revenue officer contact. Revenue officers generally attempt to contact and resolve matters with taxpayers prior to taking enforcement action.

Collection Information Statement/ Hardship

If the taxpayer advises that he/she cannot pay the liability in full, Collection will secure a Collection Information Statement which outlines the taxpayer's assets and liabilities. When an analysis of the taxpayer's financial situation shows that the taxpayer can pay, immediate payment is requested. If the analysis shows that immediate full payment would create an undue hardship on the taxpayer, Collection may enter into an installment agreement, conditioned upon the taxpayer remaining current on all Federal tax obligations. There are also provisions to designate accounts "currently not collectible" until such time as the taxpayer's financial condition improves.

Enforcement Action Taken by Field Personnel

A revenue officer handling a particular case may file a Notice of Federal Tax Lien, serve levies to attach funds due the taxpayer from a third party, or seize assets and offer them for sale.

Levy and Seizure Authority

In a unanimous decision (G.M. Leasing Corporation vs. United States, 429 U.S. 338 (1977) the Supreme Court upheld the Service's power to levy and seize without a court order. Justice Blackmun, delivering the opinion of the Court, wrote "...the Court has recognized that compulsion on the

part of the Service occasionally is required in the enforcement of the revenue laws.... Indeed, one may readily acknowledge that the existence of the levy power is an essential part of our self-assessment tax system and that it enhances voluntary compliance in the collection of taxes...."

Before seizures of assets located on private property are made, permission of the occupant of the premises on which the seizure is to take place must be obtained. If the occupant refuses, the matter is referred to IRS' District Counsel so that a court order (writ of entry) authorizing the entry may be obtained.

Release of Federal Tax Lien

Under Section 6325(a) of the Code, a tax lien can legally be released only: (1) when the tax liability covered by the lien is fully satisfied, or (2) when collection of the tax has become unenforceable by reason of lapse of time (generally six years), or (3) when an acceptable bond is posted guaranteeing payment of the tax. This Code section and its implementing regulations require the IRS district director to issue a certificate of release of lien within 30 days of determining one of the above events has occurred.

Section 6326(b) requires IRS to release erroneously-filed liens within 14 days after the determination that the lien was erroneous.

Reimbursement of Bank Charges Caused by Erroneous Levies

Taxpayers who have had to pay bank charges resulting from erroneous levies placed on their bank accounts by IRS can now be reimbursed for up to $1000 for those charges. The IRS determined in May, 1986, that taxpayers who have paid charges resulting from these types of actions are entitled to reimbursement under the Small Claims Act. Those who are contesting the technical or legal merits of a levy would not have a claim under this policy.

The claims can cover a bank's fee for processing a levy as well as charges for overdrafts directly caused by the levy. IRS will reimburse taxpayers with legal claims when it determines that:

- IRS caused the error,
- the taxpayer has not contributed to the continuation or compounding of the error, and
- the taxpayer responded on time to any contact by IRS and provided sufficient documentation as requested before the IRS imposed the levy.

The following criteria must be present in all "lost check" cases:

- IRS acknowledges it lost or misplaced the check during processing
- IRS asks the taxpayer for a replacement of the check
- IRS has received the replacement check

Claims for reimbursement must be filed on Form 8546, Claim for Reimbursement of Bank Charges Incurred Due to Erroneous Service Levy, within one year after being charged with the fee(s). Taxpayers should mail the claims to the address on the levy and include a copy of the levy and verification that the taxpayer paid the charges.

All IRS district and service center directors have been delegated the authority to approve or reject these claims. There is no appeal process provided for in the Small Claims Act. ACS levies are handled in the service centers. This is the only IRS address on ACS levies, so it is the only location easily identifiable to the taxpayer.

If a claim is approved, the taxpayer is asked to sign a voucher which states that this settlement is being accepted as final and is a complete release of any further claims against the federal government and its employees. Once that is signed, it is sent to the General Accounting Office (GAO) Claims Division, which must certify it for payment. The voucher is then sent to the Financial Management Service of the Treasury Department, which sends a check to the taxpayer.

Collection Issues

Return Delinquencies

A return delinquency is created if a Federal tax return (either individual or business) is not filed by the due date. In most cases, the taxpayer will receive two to four notices about this delinquency, depending on the type of return and the anticipated liability. If the taxpayer does not file the tax return, or provide evidence that no return is required, a Taxpayer Delinquency Investigation may be created to pursue the return, first through the Automated Collection System and then through Collection field offices.

If the taxpayer neglects or refuses to file required tax returns, the Service has the authority to make assessments for individuals and businesses under Section 6020 of the Internal Revenue Code, entitled "Returns Prepared For or Executed by Secretary."

This Substitute for Return Program was developed specifically to resolve delinquencies of taxpayers who do not file voluntarily or who refuse to file a tax return, and for whom IRS has sufficient information available to substantiate a tax liability without costly field investigation.

The process involves creating tax deficiencies for those taxpayers who have not filed during the notice process. Those deficiencies will reflect the tax liability

determined to be due by using information documents, other information received from third parties, and other sources available internally. As a result, a tax liability is proposed to the taxpayer. The taxpayer then has the opportunity to either file a valid return, to correct the proposed assessment, or to agree with the proposed assessment. Following these actions, the tax is assessed along with appropriate penalties and interest, the taxpayer is billed for the balance due, and collection action is begun if necessary.

To secure compliance, a revenue officer may issue a summons for books and records from which to determine tax deficiencies. The summons is enforceable in Federal court. Delinquent return cases may also be referred to Examination or Criminal Investigation for appropriate action.

The Service considers employment tax delinquencies by businesses the most serious type of delinquency, because the tax consists mainly of money withheld from their employees' wages. Collection emphasizes in numerous small business workshops and in tax publications that the employer holds these funds in trust for the Federal government and must not use them for any other purpose. Since "trust fund" tax delinquencies tend to pyramid rapidly, it is important for the Service to take prompt and effective action when an employer does not comply with the requirements of the law.

Business Master File (BMF) Offset Program

IRS will apply an overpayment from one business tax type or tax period to satisfy an unpaid balance on another tax type or period for the same taxpayer. No offsets will be made until the taxpayer has been notified of a balance due or overpaid tax account. This will give the taxpayer an opportunity to provide information which will help IRS to locate missing payments or properly apply any excess payments. Taxpayers who receive a notice should provide the service center with proof of payments, such as canceled checks, to help the Service locate and apply any missing payments. If no response is received within the time frame in the notice, any overpayments on other tax types or periods will be applied to the tax account with a balance due. If there is an overpayment on the taxpayer's account because of the difference in the tax deposits claimed on the return and the amount actually on the taxpayer's account, the taxpayer will receive one of two new notices. These notices are sent only if the proper application of the credits cannot be made.

Seizure of a Principal Residence

Collection views the seizure and sale of a principal residence as a very serious matter. Prior to seizure, the revenue officer must determine that the taxpayer has sufficient equity in the residence to yield net proceeds for application to the tax liability. The revenue officer must secure the written approval of the District Director or Assistant District Director before seizure, unless collection is endangered or a jeopardy situation exists. Once a seizure is made, the taxpayer still has time to make arrangements to pay the liability before the property is sold. Finally, if a taxpayer's residence is sold, the taxpayer has 180 days after the sale to redeem the property by paying the purchaser the amount paid at the sale, with interest.

IRS does not maintain a centralized inventory of seized property for sale. Instead, the information is maintained in local offices. A request to be entered on the list of persons interested in bidding on seized property should be sent to the IRS district office where the seized property is located, to the attention of the Chief, Special Procedures Staff. A Directory of IRS offices nationwide is included in this Guide.

Some district offices maintain separate lists for persons interested in real property or personal property. Interested persons should define their request accordingly and clearly state the nature of the request. Sales are scheduled at different times and places throughout each district and occur at irregular intervals.

Use of Private Collection Agencies

The Internal Revenue Service is prohibited by law from using private collection agencies to collect delinquent Federal taxes. Internal Revenue Code Section 6103 limits the amount of tax return information which can be disclosed to private debt collectors. Other sections of the Code require Treasury to collect the revenue and restrict enforcement authority to Service employees. Further, Collection believes it is in the best interest of the public and the Service that the Internal Revenue Service retain sole responsibility for collecting delinquent taxes.

Questionable Form W-4 Program

Employees are required to complete a Form W-4, Employee's Withholding Allowance Certificate, so employers can withhold Federal income tax from their pay. Form W-4 is designed to help taxpayers match the amount of their tax withheld with their anticipated tax liability. Employees may also use Form W094 to claim exemption from withholding when they do not anticipate a tax liability and meet certain other conditions.

The Service developed the Questionable W-4 Program because of concerns over questionable protestors and others who file erroneous Forms W-4 (claiming either an excessive number of withholding allowances or exemption from withholding) to avoid withholding of income tax from their wages. The objective of the program is to encourage a high level of voluntary compliance with the provisions for tax withholding.

Employers are required to submit to IRS Forms W-4 claiming more than 10 withholding allowances and those claiming complete exemption from withholding. The Service then contacts many of these taxpayers to substantiate the Form W-4. In some cases, the Service notifies employers to reduce the number of withholding allowances where the taxpayer cannot substantiate the Form W-4, and may assess a penalty against the taxpayer for filing false information on the Form W-4. For assistance in computing the correct number of withholding allowances, see Publication 919, "Is My Withholding Correct?"

Criminal Investigation

The Criminal Investigation mission is to foster voluntary compliance and ensure public confidence through the effective enforcement of criminal laws relating to tax administration and financial crimes. This is accomplished as follows:

- by identifying and investigating possible domestic and international criminal violations of the Internal Revenue Code and related statutes, including money laundering;
- by recommending criminal prosecution and appropriate civil sanctions when warranted; and
- by protecting persons and property.

Prompt, fair, and vigorous enforcement of the tax laws is vital to the effective functioning of the U.S. Government. IRS' investigation and apprehension of tax evaders not only protects the public revenues but also warns potential tax evaders of the high price one may pay for illegal efforts to defeat our voluntary assessment tax system.

Criminal Investigation special agents target their program efforts among a broad spectrum of the population. In a recent fiscal year, Criminal Investigation recommended prosecutions of taxpayers in more than 60 different industries and occupations. Included were wage earners, accountants, doctors, self-employed persons, corporate officers, corporations, attorneys, public officials, racketeers, narcotics traffickers, illegal tax protesters, abusive tax shelter promoters, and money launderers. Criminal investigations of fraud in large corporations have disclosed corporate slush funds, illegal political campaign contributions, bribes by American and foreign officials, and the laundering of illegitimate funds through international corporations.

During FY 1989, Criminal Investigation initiated over 5,400 investigations. Special agents recommended prosecution in over 3,200 cases. There were 2,407 taxpayers sentenced; nearly 65% of those sentenced received prison sentences for their crimes.

Criminal Investigation Issues

High-Level Drug Leaders Program

Criminal Investigation has increased its commitment to combat illegal narcotics trafficking. Financial investigations are often the only way the government can reach the upper echelons in criminal organizations, and the IRS typically investigates high-level traffickers and their corrupt bankers and financiers.

Criminal Investigation is an active participant in the Organized Crime Drug Enforcement Task Force (OCDETF) Program, working in cooperation with the FBI, DEA, and other Treasury bureaus. The National Drug Policy Board has recognized that the commitment of the IRS to the OCDETF program continued to be the largest of any Treasury bureau, since it participated in nearly 70 percent of the total investigations initiated, second only to DEA. IRS' level of participation in OCDETF endeavors is reflective of the recognition IRS agents have received with the Task Force as financial experts. One reason for this recognition is the Service's unique ability to identify the "professionals" in society who profit from narcotics trafficking. Included in this category are accountants, attorneys and wealthy businessmen who help finance shipments of narcotics and who are the silent partners in the drug business.

Certain Banking Violations

The Bank Secrecy Act (Title I and II of Public Law 91-508) was enacted in October 1970 to assist Federal law enforcement agencies in the investigation of illegal activities such as drug trafficking and tax evasion. The Secretary of the Treasury then issued regulations to implement this law in Title 31, Code of Federal Regulations. Criminal Investigations's enforcement of Title 31 involves investigation of money laundering activities involving certain financial institutions and the circumvention of currency reporting regulations.

Over the past decade the Title 31 reporting requirements, and the Currency Transaction Report provision in particular, have emerged as the primary statutory weapon against money laundering. Many successful prosecutions of professional money launderers were made possible by the assistance of the banking community. Both bank officials and other citizens are encouraged to report suspicious financial activities to their local IRS Criminal Investigation Division. Alternatively, a toll-free telephone number (1-800-BSA-CTRS) has been established to assist them. In the last 6 years IRS has presented evidence that led to the conviction of over 40 banks,

with criminal fines ranging from $1,000 to $1,240,000.

Reporting Possible Tax Violations

Any information alleging or indicating a tax or money laundering violation falls within the jurisdiction of Criminal Investigation. This information can be given to the Criminal Investigation Division at any IRS district office or post of duty. All tax-related information is processed and evaluated by IRS.

Currency Received in Trade or Business

Anyone who receives currency in excess of $10,000 in the course of any trade or business (except financial institutions under Title 31) must file a Form 8300 with the IRS within 15 days after the transaction. Failure to do so properly may result in civil or criminal penalties, or both.

IRS Summons

IRS has the authority to issue a summons and take testimony under authority granted to the Secretary or his or her delegate. The agency may also issue a third-party summons to secure information from another source in the course of an investigation.

Questionable Refund Program

Every year some unscrupulous individuals attempt to steal from the government by filing multiple false claims for tax refunds. These claims are false in that they are in the names of fictitious individuals or report fictitious employment information. Formalized in 1977, the program relies on specially trained detection teams that operate at each of IRS' ten service centers. To date, these teams have detected and stopped in excess of $119 million in phony refunds.

International

Within the last decade, the environment within which the Service operates has changed dramatically as expansion of international trade and investment has linked the economies of the world as never before. The resulting tax impact of these changes and a Service assessment of programs in the international arena resulted in the creation of the Office of the Assistant Commissioner (International) to centralize all international tax administration activities.

The Assistant Commissioner (International) has multifunctional responsibility for developing, executing, and evaluating assistance and compliance programs around the world — including, but not restricted to, the 13 international posts maintained by the Service. These posts, which serve as miniature IRS district offices, are located in Bonn, Caracas, London, Mexico City, Nassau, Ottawa, Paris, Riyadh, Rome, Sao Paulo, Singapore, Sydney, and Tokyo. Their addresses are included under the Assistant Commissioner (International) listing in the "Directory of IRS Offices" in this Guide. As the Commissioner's representative in matters related to international taxation, the Assistant Commissioner deals with the Department of Treasury, other federal agencies, foreign governments and tax authorities, and international tax organizations. The Assistant Commissioner (International) also serves as the Competent or Taxation Authority, assisting in the resolution of cases involving double taxation and in the development of tax conventions and agreements for the exchange of tax information with foreign governments.

Exchanges of information enhance international tax compliance by allowing tax administrators in different countries to help each other by furnishing information on potential tax liabilities in the other country. Among major international groups in which the Internal Revenue Service actively participates are the Group of Four, the Pacific Association of Tax Administrators (PATA), the Inter-American Center of Tax Administrators (CIAT), and the Committee on Fiscal Affairs of the Organization for Economic Cooperation and Development (OECD).

Programs Developed and Administered

In addition to providing leadership and program guidance for the Service on international tax matters, the Office of the Assistant Commissioner (International) administers the tax laws and related statutes with respect to U.S. taxpayers doing business or residing abroad, business enterprises whose books and records are maintained outside the U.S., and undocumented taxpayers (non-resident aliens) receiving income from sources within the United States. These enforcement and assistance activities are carried out by International's own examination, collection, taxpayer service, and criminal investigation divisions.

Through direction and oversight of the International Enforcement Program, the Office develops, implements, and evaluates programs for the international aspects of cases examined by the districts. The Office also provides technical assistance and advice to modernize and strengthen the tax administration systems of foreign, state, local, commonwealth, and territorial governments, as well as coordinating the assignment of tax law instructors to institutions of higher learning. These activities reflect U.S. foreign policy and commitments to state governments and international organizations to promote effective tax administration.

Federal-State Program Coordination

The Assistant Commissioner (International) is responsible for monitoring and coordinating cooperative federal-state programs that are potentially of national scope or having multifunctional or interregional impact. This program was established to improve and expand IRS and state cooperative efforts in tax administration. Its primary role is to assist in establishing or advancing broad and innovative Federal-State programs by working directly with the states through the Federation of Tax Administrators (FTA) and other organizations. IRS and FTA work jointly to promote compliance, to furnish taxpayer assistance, to provide training, and to accomplish mutually beneficial goals. By encouraging joint program planning and information sharing between IRS districts and state tax agencies, IRS is working to enhance voluntary compliance and reduce the administrative burdens of compliance for taxpayers. These responsibilities in no way diminish the role of local IRS district directors in managing program initiatives with their counterparts in state government.

Employee Plans-Exempt Organizations (EP-EO)

The Office of the Assistant Commissioner (Employee Plans and Exempt Organizations) was established by the Employee Retirement Income Security Act of 1974. The Act provided that the Assistant Commissioner would be responsible for carrying out such functions as the Secretary or his delegate might prescribe with respect to employee plans, as well as tax-exempt organizations and actuarial matters.

The Assistant Commissioner (Employee Plans and Exempt Organizations) is the principal assistant to the Commissioner in the uniform interpretation and application of the Federal tax laws on matters pertaining to the Employee Plans, Exempt Organizations and Actuarial determinations; in encouraging and achieving compliance in these areas; and in providing effective functional supervision of these activities in the field. EP09EO field activities are concentrated in seven "key" districts — Brooklyn, Baltimore, Atlanta, Cincinnati, Chicago, Dallas, and Los Angeles. These field offices issue determination letters and conduct examinations of qualified employee pension plans and exempt organizations.

Employee Plans and Exempt Organizations is unique within the Service in that its primary function is regulatory in nature and not oriented toward tax collection, and its responsibilities involve both technical activities and field activities. These include:

- issuing determination letters and opinion letters on matters relating to employee plans, private foundations and other exempt organizations;
- publishing revenue rulings, revenue procedures and other releases on EP09EO matters for the guidance and information of taxpayers and Service personnel;
- issuing Internal Revenue Manual Documents for the guidance of Service personnel; and
- planning, implementing and evaluating nationwide programs for the issuance of determination letters and the examination and investigation of returns.

The Assistant Commissioner (Employee Plans and Exempt Organizations) provides advice and assistance throughout the Service, to the Department of the Treasury, other government agencies, including state governments and Congressional committees, and maintains particularly close liaison with the Department of Labor and the Pension Benefit Guaranty Corporation.

Chief Counsel and Appeals

As counsel for the Internal Revenue Service, the Chief Counsel is responsible for representing and advising Service officials, both in the National Office and in field offices, in all litigation and other legal matters, both tax and non-tax. The Chief Counsel, who is appointed by the President and confirmed by the Senate, is an Assistant General Counsel of the Treasury Department.

The office of Chief Counsel is primarily a field function, with approximately 70 percent of its attorneys located in 51 district counsel offices under the overall direction of seven regional counsels. The attorneys in these offices represent the Commissioner in all litigation in the United States Tax Court and advise the Department of Justice on all refund litigation in the United States district courts. Attorneys in the field offices also advise the Department on all criminal tax and general litigation matters and, in some districts under special appointment by the Attorney General, represent the government in summons enforcement and criminal tax litigation.

The regional counsels also supervise seven regional directors of appeals, who

oversee IRS's administrative appeals process and the activities of appeals officers in over 100 locations across the country. It is in these local Appeals offices where IRS tries to resolve tax disputes without costly litigation. Appeals settles about 90% of its cases.

Certain Chief Counsel functions are performed only in the National Office, such as legislation, regulations, letter rulings, revenue rulings, revenue procedures, and technical advice memoranda.

Legislation

Chief Counsel attorneys provide technical assistance to the Commissioner and his staff, the Tax Legislative Counsel and International Tax Counsel of the Treasury Department, the staffs of various congressional committees, and the legislative counsel of both the House of Representatives and the Senate.

Regulations

The federal tax law (the Internal Revenue Code) is frequently amended, and in many cases the amendments are extensive both in quantity and scope. As a result, even though the Code is voluminous and comprehensive as to its coverage, the statutory rules leave a great many details to be provided by regulations. Regulations are, therefore, authorized in a general manner by section 7805(a) of the Code and more specifically in various other sections. The general purpose of the regulations is to provide guidance in interpreting, and complying with, the law. In some limited instances the regulations are more than interpretative, providing substantive rules under a specific grant of rulemaking authority from Congress. For most taxpayers the statute and the regulations are sufficient for determining the consequences of their transactions.

While regulations may be amended to reflect court decisions (or for other reasons), most IRS regulations are developed after the enactment of new or amendatory tax legislation. Ordinarily, all of these regulations are published first in proposed form in the Federal Register. Commercial publications also publish the proposed regulations. All proposed regulations include an invitation to the public to submit written comments on them and to suggest changes. The IRS also offers the opportunity for a public hearing on the proposed regulations if a hearing is requested. In this way, there is extensive public input into the regulations. All public comments are fully considered, and after final regulations are developed, they are published in the Federal Register (and various commercial publications).

In some instances where immediate guidance is needed, the IRS issues temporary regulations without the usual opportunity for public comment. However, temporary regulations are generally published with proposed permanent regulations upon which the public has an opportunity to comment before final issuance. Once regulations have been issued, either in temporary or final form, they are binding on all taxpayers and employees of the Internal Revenue Service.

Letter Rulings

A letter ruling is a written statement issued to a taxpayer that interprets and applies the tax laws to that taxpayer's specific set of facts. Letter rulings may be relied on by the taxpayer to whom issued and must be followed by IRS personnel in examining the return of the taxpayer who receives the ruling, provided that the taxpayer has not omitted or misrepresented any material facts and carries out the transaction as described in the request for ruling. Letter rulings may not be relied on as precedents by other taxpayers or Service personnel in examining other returns. With a few statutory exceptions, all letter rulings are made available for public inspection after all data that could identify the taxpayer to whom issued has been deleted.

Revenue Rulings

A revenue ruling is an official interpretation of the Internal Revenue Code, related statutes, tax treaties, and/or regulations as they relate to a specific factual situation. It is issued to provide guidance to taxpayers and Service personnel. Revenue rulings are published weekly in the Internal Revenue Bulletin (an official publication of the IRS) and may be relied on by taxpayers in applying the tax laws to their own transactions, and to the extent applicable they must be followed by Service personnel in examining taxpayer's returns.

Revenue rulings may be based on private letter rulings or technical advice memoranda issued in connection with the audit of a tax return. However, the subjects of many revenue rulings are derived from sources such as tax articles, news reports, and suggestions submitted by tax organizations and industry specialists. They are selected for publication because of the significance of the issue involved or because the issue is deemed to have widespread application to taxpayers in general.

Revenue Procedures

A revenue procedure is an official statement of a procedure published in the Internal Revenue Bulletin that either affects the rights or duties of taxpayers or other members of the public under the Internal Revenue Code and related statutes, tax treaties, and regulations, or, although not necessarily affecting the rights and duties of the public, should be a matter of public knowledge.

Technical Advice Memoranda

A technical advice memorandum is guidance furnished by the Associate Chief

Counsel (Technical) upon request of an IRS district or appeals office in response to any technical or procedural questions that develop during any stage of any proceeding of the interpretation and proper application to the facts in a specific case of tax laws, tax treaties, regulations, revenue rulings, or other precedents published by the National Office. Such proceedings include (1) the examination of a taxpayer's return, (2) consideration of a taxpayer's claim for refund or credit, or (3) any other matter involving a specific taxpayer under the jurisdiction of the Examination Division or Appeals.

Litigation Advice

In order to preserve consistency in the nationwide enforcement of the Internal Revenue Code, the National Office litigation functions determine the litigating position of the Commissioner in the Claims Court and the appeal position of the Commissioner in all cases decided adversely under the Internal Revenue Code in any court. These functions also develop litigation strategies, keep the field offices informed of significant case law developments and actively perform or assist the field in performing as counsel to the Examination, Collection and Criminal Investigations Divisions, Appeals and the Disclosure Section.

Administrative Appeals

If a taxpayer does not agree with IRS' proposed adjustments on a tax return, he or she may file a protest and request an appeals conference. (A protest is not required in some smaller cases.) The protest and the request for an Appeals conference is filed with the district office or service center which proposed the adjustments. The taxpayer will be notified of the time and place of the Appeals conference.

This conference is an informal meeting between the appeals officer and the taxpayer and/or the representative. The appeals officer is impartial and separate from the parts of the IRS which proposed the disputed adjustments. The appeals officer will consider the facts and the law and try to settle the case based on the merits of the case. Matters such as cost to the taxpayer and other non-tax law concerns are not reflected in the settlement.

Questions on Pending Ruling Requests and Related Items

The IRS is sometimes contacted by individuals and other interested parties outside the Service for status reports or comments on the expected outcome of pending ruling requests and technical advice memoranda.

Whenever such third-party contacts are made, section 6110 of the Internal Revenue Code, entitled "Public Inspection of Written Determinations," requires that a detailed record of the contact be made and placed in the background file of that ruling or technical advice request. This background file is open to public inspection once the Service completes its review of a particular request.

Congressional callers seeking such information should be aware that a detailed record of their contact will be made and will be open to public inspection.

Statistics of Income

The Statistics of Income Division is responsible for the compilation and publication of data relating to the operation of the Internal Revenue Code, a requirement imposed on the IRS by the Code itself. The data that are published are, in general, the income, deductions, taxable income, tax and credits reported by taxpayers on their tax returns, classified by various size indicators, categories of taxpayers, or industry, depending on the type of return. Data by states are also available for many of the return types. The vehicle for publishing these data is the Statistics of Income (SOI) series of reports.

Currently, these are two annual Statistics of Income reports: Individual Income Tax Returns and Corporation Income Tax Returns. Each is published during the year following the close of the "income year" to which the data relate.

In addition to these two reports, a quarterly publication, the SOI Bulletin, presents preliminary annual statistics on individuals and corporations, as well as various summary statistics from special studies that are also based on tax return data. Examples of topics recently covered are:

Sole proprietorships
Estate Tax returns
Foreign tax credit
Domestic Corporations Controlled by Foreign Persons
U.S. Branches at Foreign Corporations.
Corporate Foreign Tax Credit
Controlled Foreign Corporations
Private Foundations
Marginal and average tax rates
Sales of capital assets
Partnerships
Personal wealth
Projections of returns to be filed
Tax-exempt organizations
Private activity bonds
Environmental "Superfund" tax
Foreign recipients of U.S. income

A limited amount of data on personal income and taxes by income size for each state is also included in the Bulletin. Other unpublished totals for selected income, deduction, and tax items are available to Congressional offices upon request, and

additional details can be obtained by special arrangement. Income data, but not tax data, are available by county. No data are available by Congressional district.

In addition to published reports, the Statistics of Income Division provides a wide range of other statistical services. For example, public-use microdata computer files are regularly prepared from several of its studies. Tabular and other statistical analyses also are undertaken on a reimbursable basis, subject to staff availability Statistics of Income reports are widely used in economic and tax research by the Treasury Department. The Office of Tax Analysis in the Office of the Secretary develops all estimates of future revenue, including amounts related to various tax law proposals, using SOI and other information at its disposal. Questions concerning revenue estimates, including those in the Tax Expenditure Budget, should be referred to the Office of Tax Analysis on the number listed elsewhere in this publication.

Questions concerning the SOI programs, publications and public-use computer tape files, or on topics for which there may be SOI data, may be referred to the Statistics of Income Division on the number listed elsewhere in this publication.

Directory of IRS Offices (as of January 1, 1991)

State	District	Region	Service Center
Alabama	**Birmingham** Internal Revenue Service 500 22nd Street, South Birmingham, AL 35233	**Southeast** Internal Revenue Service P.O. Box 926, Room 2140 Atlanta, GA 30370 Regional Inspector Koger Center, Stetson Building 2900 Woodcock Boulevard Chamblee, GA 30341	**Memphis** Internal Revenue Service Center 3131 Democrat Road Memphis, TN 38110
	EP/EO Office— Atlanta "Key" District Chief, EP/EO Division Internal Revenue Service Room 1503 401 W. Peachtree Street, N.W. Atlanta, GA 30365	Regional Director of Appeals Internal Revenue Service 401 W. Peachtree Street, N.W. Atlanta, GA 30365	
Alaska	**Anchorage** Internal Revenue Service 949 E. 36th Avenue Anchorage, AK 99508	**Western** Internal Revenue Service 5th floor 1650 Mission Street San Francisco, CA 94103 Regional Inspector 333 Market Street Suite 350 S San Francisco, CA 94105	**Ogden** Internal Revenue Service Center 1160 W. 1200 South Street Ogden, UT 84201
	EP/EO Office— Los Angeles "Key" District Chief, EP/EO Division Internal Revenue Service 300 N. Los Angeles Street Los Angeles, CA 90012	Regional Director of Appeals Internal Revenue Service 5th floor 1650 Mission Street San Francisco, CA 94103	
Arizona	**Phoenix** Internal Revenue Service 2120 N. Central Ave. Phoenix, AZ 85004	**Southwest** Internal Revenue Service 4050 Alpha Road Dallas, TX 75244-4203 Regional Inspector 4050 Alpha Road Dallas, TX 75244-4203	**Ogden** Internal Revenue Service Center 1160 W. 1200 South Street Ogden, UT 84201

State	District	Region	Service Center
Arizona—Continued			
	EP/EO Office— Dallas "Key" District Chief, EP/EO Division Internal Revenue Service 1100 Commerce Street Dallas, TX 75242	Regional Director of Appeals Internal Revenue Service 4050 Alpha Road Dallas, TX 75244-4203	
Arkansas	**Little Rock** Internal Revenue Service 700 W. Capitol Little Rock, AR 72201	**Southeast** Internal Revenue Service P.O. Box 926, Room 2140 Atlanta, GA 30370 Regional Inspector Koger Center, Stetson Building 2900 Woodcock Boulevard Chamblee, GA 30341	**Memphis** Internal Revenue Service Center 3131 Democrat Road Memphis, TN 3811
	EP/EO Office— Atlanta "Key" District Chief, EP/EO Division Internal Revenue Service Room 1503 401 W. Peachtree Street, N.W. Atlanta, GA 30365	Regional Director of Appeals Internal Revenue Service 401 W. Peachtree Street, N.W. Atlanta, GA 30365	
California	**Laguna Niguel** Internal Revenue Service 2400 Avila Road Laguna Niguel, CA 92677 (Covers Congressional Districts 35 (part), 36, 37, 38 (part), 39, 40, 41, 42 (part), 43, 44, 45)	**Western** Internal Revenue Service 5th floor 1650 Mission Street San Francisco, CA 94103 Regional Inspector 333 Market Street Suite 350 S San Francisco, CA 94105	**Fresno** Internal Revenue Service Center 5045 E. Butler Avenue Fresno, CA 93727
	EP/EO Office— Los Angeles, "Key" Division Chief, EP/EO Division Internal Revenue Service 300 North Los Angeles St. Los Angeles, CA 90012	Regional Director of Appeals Internal Revenue Service 5th floor 1650 Mission Street San Francisco, CA 94105	

State	District	Region	Service Center
California—Continued			
	Los Angeles Internal Revenue Service 300 North Los Angeles Street Los Angeles, CA 90012 (Covers Congressional Districts 20 (part), 21 (part), 22, 23, 24, 25, 26, 27, 28, 29, 30, 31, 32, 33, 34, 35 (part), 38 (part), 42 (part).) EP/EO Office— Los Angeles "Key" District Chief, EP/EO Division Internal Revenue Service 300 N. Los Angeles Street Los Angeles, CA 90012	**Western** Internal Revenue Service 5th floor 1650 Mission Street San Francisco, CA 94103 Regional Inspector 333 Market Street Suite 350 S San Francisco, CA 94105 Regional Director of Appeals Internal Revenue Service 5th floor 1650 Mission Street San Francisco, CA 94105	**Fresno** Internal Revenue Service Center 5045 E. Butler Avenue Fresno, CA 93727
	Sacramento Internal Revenue Service 4330 Watt Avenue North Highlands, CA 95660 (Covers Congressional Districts 1, 2, 3, 4, 6 (part), 7, 8 (part), 14, 18 (part).) EP/EO Office— Los Angeles "Key" District Chief, EP/EO Division Internal Revenue Service 300 N. Los Angeles Street Los Angeles, CA 90012	**Western** Internal Revenue Service 5th floor 1650 Mission Street San Francisco, CA 94103 Regional Inspector 333 Market Street Suite 350 S San Francisco, CA 94105 Regional Director of Appeals Internal Revenue Service 5th floor 1650 Mission Street San Francisco, CA 94103	**Ogden** Internal Revenue Service Center 1160 W. 1200 Street South Ogden, UT 84201
	San Francisco Internal Revenue Service P.O. Box 36020 450 Golden Gate Avenue San Francisco, CA 94102 (Covers Congressional Districts 5, 6 (part), 8 (part), 9, 10 (part), 11 (part), 12 (part).)	**Western** Internal Revenue Service 5th floor 1650 Mission Street San Francisco, CA 94103 Regional Inspector 222 Market Street Suite 350 S San Francisco, CA 94105	**Fresno** Internal Revenue Service Center 5045 E. Butler Avenue Fresno, CA 93727

State	District	Region	Service Center
California—Continued			
	EP/EO Office— Los Angeles "Key" District Chief, EP/EO Division Internal Revenue Service 300 N. Los Angeles Street Los Angeles, CA 90012	Regional Director of Appeals Internal Revenue Service 5th floor 1650 Mission Street San Francisco, CA 94103	
	San Jose Internal Revenue Service 55 South Market Street San Jose, CA 95113 (Covers Congressional Districts 10 (part), 11 (part), 12 (part), 13, 15, 16, 17, 18, 19, 20 (part), 21 (part).)	**Western** Internal Revenue Service 5th floor 1650 Mission Street San Francisco, CA 94103 Regional Inspector 333 Market Street Suite 350 S San Francisco, CA 94105	**Fresno** Internal Revenue Service Center 5045 E. Butler Avenue Fresno, CA 93727
	EP/EO Office— Los Angeles "Key" District Chief, EP/EO Division Internal Revenue Service 300 N. Los Angeles Street Los Angeles, CA 90012	Regional Director of Appeals Internal Revenue Service 5th floor 1650 Mission Street San Francisco, CA 94103	
Colorado	**Denver** Internal Revenue Service 1050 Seventeenth Street Denver, CO 80265	**Southwest** Internal Revenue Service 4050 Alpha Road Dallas, TX 75244-4203 Regional Inspector 4050 Alpha Road Dallas, Texas 75244-4203	**Ogden** Internal Revenue Service Center 1160 W. 1200 South Street Ogden, UT 84201
	EP/EO Office— Dallas "Key" District Chief, EP/EO Division Internal Revenue Service 1100 Commerce Street Dallas, TX 75242	Regional Director of Appeals Internal Revenue Service 4050 Alpha Road Dallas, TX 75244-4203	

State	District	Region	Service Center
Connecticut	**Hartford** Internal Revenue Service (Stop 204) 135 High St. Hartford, CT 06103	**North-Atlantic** Internal Revenue Service 90 Church Street New York, NY 10007	**Andover** Internal Revenue Service Center P.O. Box 310 Andover, MA 01812
		Regional Inspector Room 1405 26 Federal Plaza New York, NY 10278	
	EP/EO Office— Brooklyn "Key" District Chief, EP/EO Division Internal Revenue Service 35 Tillary Street Brooklyn, NY 11201	Regional Director of Appeals Internal Revenue Service 90 Church Street New York, NY 10007	
Delaware	**Wilmington** Internal Revenue Service 844 King Street Wilmington, DE 19801	**Mid-Atlantic** Internal Revenue Service 841 Chestnut Street Philadelphia, PA 19107	**Philadelphia** Internal Revenue Service Center 11601 Roosevelt Boulevard Philadelphia, PA 19154
		Regional Inspector W.J. Green Federal Building 600 Arch Street, Room 4218 Philadelphia, PA 19106	
	EP/EO Office— Baltimore "Key" District Chief, EP/EO Division Internal Revenue Service 31 Hopkins Plaza Baltimore, MD 21201	Regional Director of Appeals Internal Revenue Service 615 Chestnut Street Philadelphia, PA 19107	
District of Columbia (See Maryland Listing)			
Florida	**Jacksonville** Internal Revenue Service 400 W. Bay St. Jacksonville, FL 32202 (Covers Congressional Districts 1, 2, 3, 4, 5, 6, 7, 8, 9, 10 (part), 11 (part).)	**Southeast** Internal Revenue Service P.O. Box 926, Room 2140 Atlanta, GA 30370	**Atlanta** Internal Revenue Service Center 4800 Buford Highway Chamblee, GA 30341
		Regional Inspector Koger Center, Stetson Building 2900 Woodcock Boulevard Chamblee, GA 30341	

State	District	Region	Service Center
Florida—Continued			
	EP/EO Office— Atlanta "Key" District Chief, EP/EO Division Internal Revenue Service Room 1503 401 W. Peachtree Street, N.W. Atlanta, GA 30365	Regional Director of Appeals Internal Revenue Service 401 W. Peachtree Street, N.W. Atlanta, GA 30365	
	Ft. Lauderdale Internal Revenue Service 1 North University Drive Building B Ft. Lauderdale, FL 33324 (Covers Congressional Districts 10 (part), 11 (part), 12, 13, 14, 15, 16, 17, 18, 19.)	**Southeast** Internal Revenue Service P.O. Box 926, Room 2140 Atlanta, GA 30370 Regional Inspector Koger Center, Stetson Building 2900 Woodcock Boulevard Chamblee, GA 30341	**Atlanta** Internal Revenue Service Center 4800 Buford Highway Chamblee, GA 30341
	EP/EO Office— Atlanta "Key" District Chief, EP/EO Division Internal Revenue Service Room 1503 401 W. Peachtree Street, N.W. Atlanta, GA 30365	Regional Director of Appeals Internal Revenue Service 401 W. Peachtree Street, N.W. Atlanta, GA 30365	
Georgia	**Atlanta** Internal Revenue Service P.O. Box 1082, Stop 200D Atlanta, GA 30370	**Southeast** Internal Revenue Service P.O. Box 926, Room 2140 Atlanta, GA 30370 Regional Inspector Koger Center, Stetson Building 2900 Woodcock Boulevard Chamblee, GA 30341	**Atlanta** Internal Revenue Service Center 4800 Buford Highway Chamblee, GA 30341
	EP/EO Office— Atlanta "Key" District Chief, EP/EO Division Internal Revenue Service Room 1503 401 W. Peachtree Street, N.W. Atlanta, GA 30365	Regional Director of Appeals Internal Revenue Service 401 W. Peachtree Street, N.W. Atlanta, GA 30365	

State	District	Region	Service Center
Hawaii	**Honolulu** Internal Revenue Service PJKK Federal Building 300 Ala Moana Honolulu, HI 96850 EP/EO Office— Los Angeles "Key" District Chief, EP/EO Division Internal Revenue Service 300 North Los Angeles St. Los Angeles, Ca 90012	**Western** Internal Revenue Service 5th floor 1650 Mission Street San Francisco, CA 94103 Regional Inspector 333 Market Street Suite 350 S San Francisco, CA 94105 Regional Director of Appeals Internal Revenue Service 5th floor 1650 Mission Street San Francisco, CA 94103	**Fresno** Internal Revenue Service Center 5045 E. Butler Avenue Fresno, CA 93727
Idaho	**Boise** Internal Revenue Service 550 W. Fort Street Box 041 Boise, ID 83724 EP/EO Office— Los Angeles "Key" District Chief, EP/EO Division Internal Revenue Service 300 North Los Angeles St. Los Angeles, Ca 90012	**Western** Internal Revenue Service 5th floor 1650 Mission Street San Francisco, CA 94103 Regional Inspector 333 Market Street Suite 350 S San Francisco, CA 94105 Regional Director of Appeals Internal Revenue Service 5th floor 1650 Mission Street San Francisco, CA 94103	**Ogden** Internal Revenue Service Center 1160 W. 1200 South Street Ogden, UT 84201
Illinois	**Chicago** Internal Revenue Service 230 S. Dearborn Street Chicago, IL 60604 (Covers Congressional Districts 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15 (part), 16, 17 (part).)	**Midwest** Internal Revenue Service 300 South Riverside Plaza Chicago, IL 60606 Regional Inspector 901 Warrenville Road Suite 360 Lisle, IL 60532	**Kansas City** Internal Revenue Service Center 2306 E. Bannister Road Kansas City, MO 64131

State	District	Region	Service Center
Illinois—Continued			
	EP/EO Office— Chicago "Key" District Chief, EP/EO Division Internal Revenue Service 230 S. Dearborn Street Chicago, IL 60604	Regional Director of Appeals Internal Revenue Service 230 W. Dearborn Street, Suite 3280 Chicago, IL 60604	
	Springfield Internal Revenue Service 320 W. Washington Street Springfield, IL 62701 (Covers Congressional Districts 15 (part), 17 (part), 18, 19, 20, 21, 22.)	**Midwest** Internal Revenue Service 300 South Riverside Plaza Chicago, IL 60606 Regional Inspector 901 Warrenville Road Suite 360 Lisle, IL 60532	**Kansas City** Internal Revenue Service Center 2306 E. Bannister Road Kansas City, MO 64131
	EP/EO Office— Chicago "Key" District Chief, EP/EO Division Internal Revenue Service 230 S. Dearborn Street Chicago, IL 60604	Regional Director of Appeals Internal Revenue Service 230 W. Dearborn Street, Suite 3280 Chicago, IL 60604	
Indiana	**Indianapolis** Internal Revenue Service 575 N. Pennsylvania Street Indianapolis, IN 46204	**Central** Internal Revenue Service 550 Main Street Cincinnati, OH 45202 Regional Inspector Room 8508 550 Main Street Cincinnati, OH 45202	**Cincinnati** Internal Revenue Service Center 200 West Fourth Street Covington, KY 41011
	EP/EO Office— Cincinatti "Key" District Chief, EP/EO Division Internal Revenue Service 550 Main Street Cincinnati, OH 45202	Regional Director of Appeals Internal Revenue Service 5405 JWP Federal Building 550 Main Street Cincinnati, OH 45202	

State	District	Region	Service Center
Iowa	**Des Moines** Internal Revenue Service Federal Building 210 Walnut Street Des Moines, IA 50309	**Midwest** Internal Revenue Service 300 South Riverside Plaza Chicago, IL 60606 Regional Inspector 901 Warrenville Road Suite 360 Lisle, IL 60532	**Kansas City** Internal Revenue Service Center 2306 E. Bannister Road Kansas City, MO 64131
	EP/EO Office— Chicago "Key" District Chief, EP/EO Division Internal Revenue Service 230 S. Dearborn Street Chicago, IL 60604	Regional Director of Appeals Internal Revenue Service 230 W. Dearborn Street, Suite 3280 Chicago, IL 60604	
Kansas	**Wichita** Internal Revenue Service 412 S. Main Street Wichita, KS 67202	**Southwest** Internal Revenue Service 4050 Alpha Road Dallas, TX 75244-4203 Regional Inspector 4050 Alpha Road Dallas, Texas 75244-4203	**Austin** Internal Revenue Service Center 3651 S. Interregional Highway Austin, TX 73301 Austin Compliance Center 1821 Directors Boulevard P.O. Box 2986 Austin, TX 78769
	EP/EO Office— Dallas "Key" District Chief, EP/EO Division Internal Revenue Service 1100 Commerce Street Dallas, TX 75242	Regional Director of Appeals Internal Revenue Service 4050 Alpha Road Dallas, TX 75244-4203	
Kentucky	**Louisville** Internal Revenue Service 601 W. Broadway, Room 23 Louisville, KY 40202	**Central** Internal Revenue Service 550 Main Street Cincinnati, OH 45202 Regional Inspector Room 8508 550 Main Street Cincinnati, OH 45202	**Cincinnati** Internal Revenue Service Center 200 West Fourth Street Covington, KY 41011
	EP/EO Office— Cincinnati "Key" District Chief, EP/EO Division Internal Revenue Service 550 Main Street Cincinnati, OH 45202	Regional Director of Appeals Internal Revenue Service 5405 JWP Federal Building 550 Main Street Cincinnati, OH 45202	

State	District	Region	Service Center
Louisiana	**New Orleans** Internal Revenue Service 501 Magazine Street (Stop 6) New Orleans, LA 70130	**Southeast** Internal Revenue Service P.O. Box 926, Room 2140 Atlanta, GA 30370	**Memphis** Internal Revenue Service Center 3131 Democrat Road Memphis, TN 38110
		Regional Inspector Koger Center, Stetson Building 2900 Woodcock Boulevard Chamblee, GA 30341	
	EP/EO Office— Atlanta "Key" District Chief, EP/EO Division Internal Revenue Service Room 1503 401 W. Peachtree Street, N.W. Atlanta, GA 30365	Regional Director of Appeals Internal Revenue Service 401 W. Peachtree Street, N.W. Atlanta, GA 30365	
Maine	**Augusta** Internal Revenue Service 68 Sewall Street Augusta, ME 04330	**North-Atlantic** Internal Revenue Service 90 Church Street New York, NY 10007	**Andover** Internal Revenue Service Center P.O. Box 310 Andover, MA 01812
		Regional Inspector Room 1405 26 Federal Plaza New York, NY 10278	
	EP/EO Office— Brooklyn "Key" District Chief, EP/EO Division Internal Revenue Service 35 Tillary Street Brooklyn, NY 11201	Regional Director of Appeals Internal Revenue Service 90 Church Street New York, NY 10007	
Maryland (Includes District of Columbia)			
	Baltimore Internal Revenue Service 31 Hopkins Plaza Baltimore, MD 21201	**Mid-Atlantic** Internal Revenue Service 841 Chestnut Street Philadelphia, PA 19107	**Philadelphia** Internal Revenue Service Center 11601 Roosevelt Boulevard Philadelphia, PA 19154
		Regional Inspector W. J. Green Federal Building 600 Arch Street, Room 4218 Philadelphia, PA 19106	

State	District	Region	Service Center
Maryland (Includes District of Columbia)—Continued			
	EP/EO Office— Baltimore "Key" District Chief, EP/EO Division Internal Revenue Service 31 Hopkins Plaza Baltimore, MD 21201	Regional Director of Appeals Internal Revenue Service 615 Chestnut Street Philadelphia, PA 19107	
Massachusetts	**Boston** Internal Revenue Service JFK Federal Building Boston, MA 02203	**North-Atlantic** Internal Revenue Service 90 Church Street New York, NY 10007	**Andover** Internal Revenue Service Center P.O. Box 310 Andover, MA 01812
		Regional Inspector Room 1405 26 Federal Plaza New York, NY 10278	
	EP/EO Office— Brooklyn "Key" District Chief, EP/EO Division Internal Revenue Service 35 Tillary Street Brooklyn, NY 11201	Regional Director of Appeals Internal Revenue Service 90 Church Street New York, NY 10007	
Michigan	**Detroit** Internal Revenue Service 2483 McNamara Building 477 Michigan Avenue Detroit, MI 48226	**Central** Internal Revenue Service 550 Main Street Cincinnati, OH 45202	**Cincinnati** Internal Revenue Service Center 200 West Fourth Street Covington, KY 41011
		Regional Inspector Room 8508 550 Main Street Cincinnati, OH 45202	
	EP/EO Office— Cincinnati "Key" District Chief, EP/EO Division Internal Revenue Service 550 Main Street Cincinnati, Ohio 45202	Regional Director of Appeals Internal Revenue Service 5405 JWP Federal Building 550 Main Street Cincinnati, OH 45202	

State	District	Region	Service Center
Minnesota	**St. Paul** Internal Revenue Service Federal Building & Court House 316 N. Robert Street St. Paul, MN 55101	**Midwest** Internal Revenue Service 300 South Riverside Plaza Chicago, IL 60606	**Kansas City** Internal Revenue Service Center 2306 E. Bannister Road Kansas City, MO 64131
		Regional Inspector 901 Warrenville Road Suite 360 Lisle, IL 60532	
	EP/EO Office— Chicago "Key" District Chief, EP/EO Division Internal Revenue Service 230 S. Dearborn Street Chicago, IL 60604	Regional Director of Appeals Internal Revenue Service 230 W. Dearborn Street, Suite 3280 Chicago, IL 60604	
Mississippi	**Jackson** Internal Revenue Service 100 W. Capitol Street Suite 504 Jackson, MS 39269	**Southeast** Internal Revenue Service P.O. Box 926, Room 2140 Atlanta, GA 30370	**Memphis** Internal Revenue Service Center 3131 Democrat Road Memphis, TN 3811
		Regional Inspector Koger Center, Stetson Building 2900 Woodcock Boulevard Chamblee, GA 30341	
	EP/EO Office— Atlanta "Key"' District Chief, EP/EO Division Internal Revenue Service Room 1503 401 W. Peachtree Street, N.W. Atlanta, GA 30365	Regional Director of Appeals Internal Revenue Service 401 W. Peachtree Street, N.W. Atlanta, GA 30365	
Missouri	**St. Louis** Internal Revenue Service U.S. Court & Custom House 1114 Market Street St. Louis, MO 63101	**Midwest** Internal Revenue Service 300 South Riverside Plaza Chicago, IL 60606	**Kansas City** Internal Revenue Service Center 2306 E. Bannister Road Kansas City, MO 64131
		Regional Inspector 901 Warrenville Road Suite 360 Lisle, IL 60532	

State	District	Region	Service Center
Missouri—Continued			
	EP/EO Office— Chicago "Key" District Chief, EP/EO Division Internal Revenue Service 230 S. Dearborn Street Chicago, IL 60604	Regional Director of Appeals Internal Revenue Service 230 W. Dearborn Street, Suite 3280 Chicago, IL 60604	
Montana	**Helena** Internal Revenue Service Federal Building, Second Floor 301 S. Park Ave. Helena, MT 59626	**Midwest** Internal Revenue Service 300 South Riverside Plaza Chicago, IL 60606	**Ogden** Internal Revenue Service Center 1160 W. 1200 South Street Ogden, UT 84201
		Regional Inspector 901 Warrenville Road Suite 360 Lisle, IL 60532	
	EP/EO Office— Chicago "Key" District Chief, EP/EO Division Internal Revenue Service 230 S. Dearborn Street Chicago, IL 60604	Regional Director of Appeals Internal Revenue Service 230 S. Dearborn Street Chicago, IL 60604	
Nebraska	**Omaha** Internal Revenue Service Federal Office Building 106 S. Fifteenth Street Omaha, NE 68102	**Midwest** Internal Revenue Service 300 South Riverside Plaza Chicago, IL 60606	**Ogden** Internal Revenue Service Center 1160 W. 1200 South Street Ogden, UT 84201
		Regional Inspector 901 Warrenville Road Suite 360 Lisle, IL 60532	
	EP/EO Office— Chicago "Key" District Chief, EP/EO Division Internal Revenue Service 230 S. Dearborn Street Chicago, IL 60604	Regional Director of Appeals Internal Revenue Service 230 W. Dearborn Street, Suite 3280 Chicago, IL 60604	

State	District	Region	Service Center
Nevada	**Las Vegas** Internal Revenue Service 4750 West Oakey Boulevard Las Vegas, NV 89102	**Western** Internal Revenue Service 5th floor 1605 Mission Street San Francisco, CA 94103 Regional Inspector 333 Market Street Suite 305 S San Francisco, CA 94105	**Ogden** Internal Revenue Service Center 1160 W. 1200 South Street Ogden, UT 84201
	EP/EO Office— Los Angeles "Key" District Chief, EP/EO Division Internal Revenue Service 300 N. Los Angeles Street Los Angeles CA 90012	Regional Director of Appeals Internal Revenue Service 5th floor 1650 Mission Street San Francisco, CA 94103	
New Hampshire	**Portsmouth** Internal Revenue Service 80 Daniel Street Portsmouth, NH 03801	**North-Atlantic** Internal Revenue Service 90 Church Street New York, NY 10007 Regional Inspector Room 1405 26 Federal Plaza New York, NY 10278	**Andover** Internal Revenue Service Center P.O. Box 310 Andover, MA 01812
	EP/EO Office— Brooklyn "Key" District Chief, EP/EO Division Internal Revenue Service 35 Tillary Street Brooklyn, NY 11201	Regional Director of Appeals Internal Revenue Service 90 Church Street New York, NY 10007	
New Jersey	**Newark** Internal Revenue Service 970 Broad Street Newark, NJ 07102	**Mid-Atlantic** Internal Revenue Service 841 Chestnut Street Philadelphia, PA 19107 Regional Inspector W.J. Green Federal Bulding 600 Arch Street, Room 4218 Philadelphia, PA 19106	**Brookhaven** Internal Revenue Service Center (Stop 100) 1040 Waverly Avenue Holtsville, NY 11799

State	District	Region	Service Center
New Jersey—Continued			
	EP/EO Office— Baltimore "Key" District Chief, EP/EO Division Internal Revenue Service 31 Hopkins Plaza Baltimore, MD 21201	Regional Director of Appeals Internal Revenue Service 615 Chestnut Street Philadelphia, PA 19107	
New Mexico	**Albuquerque** Internal Revenue Service 517 Gold Avenue, S.W. Albuquerque, NM 87101	**Southwest** Internal Revenue Service 4050 Alpha Road Dallas, TX 75244-4203 Regional Inspector 4050 Alpha Road Dallas, TX 75244-4203	**Austin** Internal Revenue Service Center 3651 S. Interregional Highway Austin, TX 73301 Austin Compliance Center 1821 Directors Boulevard P.O. Box 2986 Austin, TX 78769
	EP/EO Office— Dallas "Key" District Chief, EP/EO Division Internal Revenue Service 1100 Commerce Street Dallas, TX 75242	Regional Director of Appeals Internal Revenue Service 4050 Alpha Road Dallas, TX 75244-4203	
New York	**Albany** Internal Revenue Service Leo W. O'Brien Federal Building Clinton Avenue & N. Pearl Street Albany, NY 12207 (Covers Congressional Districts 21 (part), 22 (part), 23, 24, 25 (part), 26 (part), 28 (part).)	**North-Atlantic** Internal Revenue Service 90 Church Street New York, NY 10007 Regional Inspector Room 1405 26 Federal Plaza New York, NY 10278	**Andover** Internal Revenue Service Center P.O. Box 310 Andover, MA 01812
	EP/EO Office— Brooklyn "Key" District Chief, EP/EO Division Internal Revenue Service 35 Tillary Street Brooklyn, NY 11201	Regional Director of Appeals Internal Revenue Service 90 Church Street New York, NY 10007	

State	District	Region	Service Center
New York—Continued			
	Brooklyn Internal Revenue Service 35 Tillary Street Brooklyn, NY 11201 (Covers Congressional Districts 1, 2, 3, 4, 5, 6, 7, 8 (part), 9, 10, 11, 12, 13, 14 (part).)	**North-Atlantic** Internal Revenue Service 90 Church Street New York, NY 10007 Regional Inspector Room 1405 26 Federal Plaza New York, NY 10278	**Brookhaven** Internal Revenue Service Center (Stop 100) 1040 Waverly Avenue Holtsville, NY 11799
	EP/EO Office— Brooklyn "Key" District Chief, EP/EO Division Internal Revenue Service 35 Tillary Street Brooklyn, NY 11201	Regional Director of Appeals Internal Revenue Service 90 Church Street New York, NY 10007	
	Buffalo Internal Revenue Service 111 W. Huron Street Buffalo, NY 14202 (Covers Congressional Districts 25 (part), 26 (part), 27, 28 (part), 29, 30, 31, 32, 33, 34.)	**North-Atlantic** Internal Revenue Service 90 Church Street New York, NY 10007 Regional Inspector Room 1405 26 Federal Plaza New York, NY 10278	**Andover** Internal Revenue Service Center P.O. Box 310 Andover, MA 01812
	EP/EO Office— Brooklyn "Key" District Chief, EP/EO Division Internal Revenue Service 35 Tillary Street Brooklyn, NY 11201	Regional Director of Appeals Internal Revenue Service 90 Church Street New York, NY 10007	
	Manhattan Internal Revenue Service 120 Church Street New York, NY 10007 (Covers Congressional Districts 8 (part), 14 (part), 15, 16, 17, 18, 19, 20, 21 (part), 22 (part).)	**North-Atlantic** Internal Revenue Service 90 Church Street New York, NY 10007 Regional Inspector Room 1405 26 Federal Plaza New York, NY 10278	**Brookhaven** Internal Revenue Service Center (Stop 100) 1040 Waverly Avenue Holtsville, NY 11799
	EP/EO Office— Brooklyn "Key" District Chief, EP/EO Division Internal Revenue Service 35 Tillary Street Brooklyn, NY 11201	Regional Director of Appeals Internal Revenue Service 90 Church Street New York, NY 10007	

State	District	Region	Service Center
North Carolina	**Greensboro** Internal Revenue Service 320 Federal Place Greensboro, NC 27401 EP/EO Office— Atlanta "Key" District Chief, EP/EO Division Internal Revenue Service Room 1503 401 W. Peachtree Street, N.W. Atlanta, GA 30365	**Southeast** Internal Revenue Service P.O. Box 926, Room 2140 Atlanta, GA 30370 Regional Inspector Koger Center, Stetson Building 2900 Woodcock Boulevard Chamblee, GA 30341 Regional Director of Appeals Internal Revenue Service 401 W. Peachtree Street, N.W. Atlanta, GA 30365	**Memphis** Internal Revenue Service Center 3131 Democrat Road Memphis, TN 38110
North Dakota	**Fargo** Internal Revenue Service Federal Building & Post Office 653 Second Avenue North Fargo, ND 58102 EP/EO Office— Chicago "Key" District Chief, EP/EO Division Internal Revenue Service 230 S. Dearborn Street Chicago, IL 60604	**Midwest** Internal Revenue Service 300 South Riverside Plaza Chicago, IL 60606 Regional Inspector 901 Warrenville Road Suite 360 Lisle, IL 60532 Regional Director of Appeals Internal Revenue Service 230 W. Dearborn Street, Suite 3280 Chicago, IL 60604	**Ogden** Internal Revenue Service Center 1160 W. 1200 South Street Ogden, UT 84201
Ohio	**Cincinnati** Internal Revenue Service 550 Main Street Cincinnati, OH 45202 (Covers Congressional Districts 1, 2, 3, 4 (part), 6, 7 (part), 8 (part), 10, 12, 15, 18 (part).)	**Central** Internal Revenue Service 550 Main Street Cincinnati, OH 45202 Regional Inspector Room 8508 550 Main Street Cincinnati, OH 45202	**Cincinnati** Internal Revenue Service Center 200 West Fourth Street Covington, KY 41011

State	District	Region	Service Center
Ohio—Continued			
	EP/EO Office— Cincinnati "Key" District Chief, EP/EO Division Internal Revenue Service 550 Main Street Cincinnati, OH 45202	Regional Director of Appeals Internal Revenue Service 5405 JWP Federal Building 550 Main Street Cincinnati, OH 45202	
	Cleveland Internal Revenue Service 1240 E. Ninth Street Cleveland, OH 44199 (Covers Congressional Districts 4 (part), 5, 7 (part), 8 (part), 9, 11, 13, 14, 16, 17, 18 (part), 19, 20, 21).)	**Central** Internal Revenue Service 550 Main Street Cincinnati, OH 45202	**Cincinnati** Internal Revenue Service Center 200 West Fourth Street Covington, KY 41011
	EP/EO Office— Cincinnati "Key" District Chief, EP/EO Division Internal Revenue Service 550 Main Street Cincinnati, OH 45202	Regional Inspector Room 8508 550 Main Street Cincinnati, OH 45202 Regional Director of Appeals Internal Revenue Service 5405 JWP Federal Building 550 Main Street Cincinnati, OH 45202	
Oklahoma	**Oklahoma City** Internal Revenue Service 200 N.W. Fourth Street Oklahoma City, OK 73102	**Southwest** Internal Revenue Service 4050 Alpha Road Dallas, TX 75244-4203 Regional Inspector 4050 Alpha Road Dallas, TX 75244-4203	**Austin** Internal Revenue Service Center 3651 S. Interregional Highway Austin, TX 73301 Austin Compliance Center 1821 Directors Boulevard P.O. Box 2986 Austin, TX 78769
	EP/EO Office— Dallas "Key" District Chief, EP/EO Division Internal Revenue Service 1100 Commerce Street Dallas, TX 75242	Regional Director of Appeals Internal Revenue Service 4050 Alpha Road Dallas, TX 75244-4203	

State	District	Region	Service Center
Oregon	**Portland** Internal Revenue Service 1220 S.W. Third Avenue Portland, OR 97204	**Western** Internal Revenue Service 5th floor 1650 Mission Street San Francisco, CA 94103 Regional Inspector 383 Market Street Suite 305 S San Francisco, CA 94105	**Ogden** Internal Revenue Service Center 1160 W. 1200 South Street Ogden, UT 84201
	EP/EO Office— Los Angeles "Key" District Chief, EP/EO Division Internal Revenue Service 300 N. Los Angeles Street Los Angeles, CA 90012	Regional Director of Appeals Internal Revenue Service 5th floor 1650 Mission Street San Francisco, CA 94103	
Pennsylvania	**Philadelphia** Internal Revenue Service 600 Arch Street Philadelphia, PA 19106 (Covers Congressional Districts 1, 2, 3, 5, 6, 7, 8, 9, 10 (part), 11, 13, 15, 16, 17, 19)	**Mid-Atlantic** Internal Revenue Service 841 Chestnut Street Philadelphia, PA 19107 Regional Inspector W.J. Green Federal Building 600 Arch Street, Room 4218 Philadelphia, PA 19106	**Philadelphia** Internal Revenue Service Center 11601 Roosevelt Boulevard Philadelphia, PA 19154
	EP/EO Office— Baltimore "Key" District Chief, EP/EO Division Internal Revenue Service 31 Hopkins Plaza Baltimore, MD 21202	Regional Director of Appeals Internal Revenue Service 615 Chestnut Street Philadelphia, PA 19107	
	Pittsburgh Internal Revenue Service 1000 Liberty Avenue Pittsburgh, PA 15222 (Covers Congressional Districts 4, 10 (part), 12, 14, 18, 20, 21, 22, 23)	**Mid-Atlantic** Internal Revenue Service 841 Chestnut Street Philadelphia, PA 19107	**Philadelphia** Internal Revenue Service Center 11601 Roosevelt Boulevard Philadelphia, PA 19154
	EP/EO Office— Baltimore "Key" District Chief, EP/EO Division Internal Revenue Service 31 Hopkins Plaza Baltimore, MD 21201	Regional Inspector W.J. Green Federal Bldg. 600 Arch Street, Room 4218 Philadelphia, PA 19106 Regional Director of Appeals Internal Revenue Service 615 Chestnut Street Philadelphia, PA 19107	

State	District	Region	Service Center
Rhode Island	**Providence** Internal Revenue Service 380 Westminster Mall Providence, RI 02903	**North Atlantic** Internal Revenue Service 90 Church Street New York, NY 10007	**Andover** Internal Revenue Service Center P.O. Box 310 Andover, MA 01812
		Regional Inspector Room 1405 26 Federal Plaza New York, NY 10278	
	EP/EO Office— Brooklyn "Key" District Chief, EP/EO Division Internal Revenue Service 35 Tillary Street Brooklyn, NY 11201	Regional Director of Appeals Internal Revenue Service 90 Church Street New York, NY 10007	
South Carolina	**Columbia** Internal Revenue Service 1835 Assembly Street Columbia, SC 29201	**Southeast** Internal Revenue Service P.O. Box 926, Room 2140 Atlanta, GA 30370	**Atlanta** Internal Revenue Service Center 4800 Buford Highway Chamblee, GA 30341
		Regional Inspector Koger Center, Stetson Building 2900 Woodcock Boulevard Chamblee, GA 30341	
	EP/EO Office— Atlanta "Key" District Chief, EP/EO Divsion Internal Revenue Service Room 1503 401 W. Peachtree Street, N.W. Atlanta, GA 30365	Regional Director of Appeals Internal Revenue Service 401 W. Peachtree Street, N.W. Atlanta, GA 30365	
South Dakota	**Aberdeen** Internal Revenue Service Federal Building 115 Fourth Avenue, S.E. Aberdeen, SD 57401	**Midwest** Internal Revenue Service 300 South Riverside Plaza Chicago, IL 60606	**Ogden** Internal Revenue Service Center 1160 W. 1200 South Street Ogden, UT 84201
		Regional Inspector 901 Warrenville Road Suite 360 Lisle, IL 60532	

State	District	Region	Service Center
South Dakota—Continued			
	EP/EO Office— Chicago "Key" District Chief, EP/EO Division Internal Revenue Service 230 S. Dearborn Street Chicago, IL 60604	Regional Director of Appeals Internal Revenue Service 230 W. Dearborn Street, Suite 3280 Chicago, IL 60604	
Tennessee	**Nashville** Internal Revenue Service 801 Broadway Nashville, TN 37203	**Southeast** Internal Revenue Service P.O. Box 926, Room 2140 Atlanta, GA 30370 Regional Inspector Koger Center, Stetson Building 2900 Woodcock Boulevard Chamblee, GA 30341	**Memphis** Internal Revenue Service Center 3131 Democrat Road Memphis, TN 38110
	EP/EO Office— Atlanta "Key" District Chief, EP/EO Division Internal Revenue Service Room 1503 401 W. Peachtree Street, N.W. Atlanta, GA 30365	Regional Director of Appeals Internal Revenue Service 401 W. Peachtree Street, N.W. Atlanta, GA 30365	
Texas	**Austin** Internal Revenue Service 300 E. Eighth Street Austin, TX 78701 (Covers Congressional Districts 6 (part), 7 (part), 10, 11 (part), 14 (part), 15, 16 (part), 17 (part), 20, 21 (part), 23, 27.)	**Southwest** Internal Revenue Service 4050 Alpha Road Dallas, TX 75244-4203 Regional Inspector 4050 Alpha Road Dallas, Texas 75244-4203	**Austin** Internal Revenue Service Center 3651 S. Interregional Highway Austin, TX 73301 Austin Compliance Center 1821 Directors Boulevard P.O. Box 2986 Austin, TX 78769
	EP/EP Office— Dallas "Key" Office Chief, EP/EO Division Internal Revenue Service 1100 Commerce Street Dallas, TX 75242	Regional Director of Appeals Internal Revenue Service 4050 Alpha Road Dallas, TX 75244-4203	

State	District	Region	Service Center
Texas—Continued			
	Dallas Internal Revenue Service 1100 Commerce Street Dallas, TX 75242 (Covers Congressional Districts 1, 2 (part), 3, 4, 5, 6 (part), 11 (part), 12, 13, 16 (part), 17 (part), 19, 21 (part), 24, 26.) EP/EO Office— Dallas "Key" Office Chief, EP/EO Division Internal Revenue Service 1100 Commerce Street Dallas, TX 75242	**Southwest** Internal Revenue Service 4050 Alpha Road Dallas, TX 75244-4203 Regional Inspector 4050 Alpha Road Dallas, TX 75244-4203 Regional Director of Appeals Internal Revenue Service 4050 Alpha Road Dallas, TX 75244-4203	**Austin** Internal Revenue Service Center 3651 S. Interregional Highway Austin, TX 73301 Austin Compliance Center 1821 Directors Boulevard P.O. Box 2986 Austin, TX 78769
	Houston Internal Revenue Service 1919 Smith Street Houston TX 77002 (Covers Congressional Districts 2 (part), 6 (part), 7 (part), 8, 9, 14 (part), 18, 22, 25.) EP/EO Office— Dallas "Key" Office Chief, EP/EO Division Internal Revenue Service 1100 Commerce Street Dallas, TX 75242	**Southwest** Internal Revenue Service 4050 Alpha Road Dallas, TX 75244-4203 Regional Inspector 4050 Alpha Road Dallas, TX 75244-4203 Regional Director of Appeals Internal Revenue Service 4050 Alpha Road Dallas, TX 75244-4203	**Austin** Internal Revenue Service Center 3651 S. Interregional Highway Austin, TX 3301 Austin Compliance Center 1821 Directors Boulevard P.O. Box 2986 Austin, TX 78769
Utah	**Salt Lake City** Internal Revenue Service 465 S. Fourth East Street Salt Lake City, UT 84111 EP/EO Office— Dallas "Key" District Chief, EP/EO Division Internal Revenue Service 1100 Commerce Street Dallas, TX 75242	**Southwest** Internal Revenue Service 4050 Alpha Road Dallas, TX 75244-4203 Regional Inspector 4050 Alpha Road Dallas, TX 75244-4203 Regional Director of Apeals Internal Revenue Service 4050 Alpha Road Dallas, TX 75244-4203	**Ogden** Internal Revenue Service Center 1160 W. 1200 South Street Ogden, UT 84201

State	District	Region	Service Center
Vermont	**Burlington** Internal Revenue Service 11 Elmwood Avenue Burlington, VT 05401	**North-Atlantic** Internal Revenue Service 90 Church Street New York, NY 10007	**Andover** Internal Revenue Service Center P.O. Box 310 Andover, MA 01812
		Regional Inspector Room 1405 26 Federal Plaza New York, NY 10278	
	EP/EO Office— Brooklyn "Key" District Chief, EP/EO Division Internal Revenue Service 35 Tillary Street Brooklyn, NY 11201	Regional Director of Appeals Internal Revenue Service 90 Church Street New York, NY 10007	
Virginia	**Richmond** Internal Revenue Service 400 N. Eighth Street Richmond, VA 23240	**Mid-Atlantic** Internal Revenue Service 841 Chestnut Street Philadelphia, PA 19107	**Philadelphia** Internal Revenue Service Center 11601 Roosevelt Boulvard Philadelphia, PA 19154
		Regional Inspector W.J. Green Federal Building 600 Arch Street, Room 4218 Philadelphia, PA 19106	
	EP/EO Office— Baltimore "Key" District Chief, EP/EO Division Internal Revenue Service 31 Hopkins Plaza Baltimore, MD 21201	Regional Director of Appeals Internal Revenue Service 615 Chestnut Street Philadelphia, PA 19107	
Washington	**Seattle** Internal Revenue Service 915 Second Avenue Seattle, WA 98174	**Western** Internal Revenue Service 5th floor 1650 Mission Street San Francisco, CA 94103	**Ogden** Internal Revenue Service Center 1160 W. South Street Ogden, UT 84201
		Regional Inspector 333 Market Street Suite 350 S San Francisco, CA 94105	

State	District	Region	Service Center
Washington—Continued			
	EP/EO Office Los Angeles "Key" District Chief, EP/EO Division Internal Revenue Service 300 N. Los Angeles Street Los Angeles, CA 90012	Regional Director of Appeals Internal Revenue Service 5th floor 1650 Mission Street San Francisco, CA 94103	
West Virginia	**Parkersburg** Internal Revenue Service 425 Juliana Street Parkersburg, WV 26101	**Central** Internal Revenue Service 550 Main Street Cincinnati, OH 45202 Regional Inspector Room 8508 550 Main Street Cincinnati, OH 45202	**Cincinnati** Internal Revenue Service Center 200 West Fourth Street Covington, KY 41011
	EP/EO Office— Cincinnati "Key" District Chief, EP/EO Division Internal Revenue Service 550 Main Street Cincinnati, OH 45202	Regional Director of Appeals Internal Revenue Service 5405 JWP Federal Building 550 Main Street Cincinnati, OH 45202	
Wisconsin	**Milwaukee** Internal Revenue Service Federal Building & Court House 310 W. Wisconsin Avenue Milwaukee, WI 53203	**Midwest** Internal Revenue Service 300 South Riverside Plaza Chicago, IL 60606 Regional Inspector 901 Warrenville Road Suite 360 Lisle, IL 60532	**Kansas City** Internal Revenue Service Center 2306 E. Bannister Road Kansas City, MO 64131
	EP/EO Office— Chicago "Key" District Chief, EP/EO Division Internal Revenue Service 230 S. Dearborn Street Chicago, IL 60604	Regional Director of Appeals Internal Revenue Service 230 W. Dearborn Street, Suite 3280 Chicago, IL 60604	

State	District	Region	Service Center
Wyoming	**Cheyenne** Internal Revenue Service 308 W. Twenty-First Street Cheyenne, WY 82001	**Southwest** Internal Revenue Service 4050 Alpha Road Dallas, TX 75244-4203	**Ogden** Internal Revenue Service Center 1160 W. 1200 South Street Ogden, UT 84201
		Regional Inspector 4050 Alpha Road Dallas, TX 75244-4203	
	EP/EO Office— Dallas "Key" District Chief, EP/EO Division Internal Revenue Service 1100 Commerce Street Dallas, TX 75242	Regional Director, of Appeals Internal Revenue Service 4050 Alpha Road Dallas, TX 75244-4203	
International	Assistant Commissioner (International) (includes Puerto Rico) Internal Revenue Service 950 L'Enfant Plaza South, S.W. Washington, D.C. 20024		**Philadelphia** Internal Revenue Service Center 11601 Roosevelt Boulevard Philadelphia, PA 19154 or For taxpayers with APO/FPO addresses: Internal Revenue Service Center 11601 Roosevelt Boulevard Philadelphia, PA 19255
	EP/EO Office— Baltimore "Key" District Chief, EP/EO Division Internal Revenue Service 31 Hopkins Plaza Baltimore, MD 21201	Regional Inspector W.J. Green Federal Building 600 Arch Street, Room 4218 Philadelphia, PA 19106	

Addresses of 13 Overseas IRS Posts Assistant Commissioner (International)

Bonn
United States Embassy
Deichmanns Aue 29
5300 Bonn 2 West Germany

Caracas
United States Embassy
Avenida Principal La Floresta
Caracas, Venezuela

London
United States Embassy
24/31 Grosvenor Square
London, England W1A 1AE
United Kingdom

Mexico City
United States Embassy—IRS
Avenida de la Reforma 305
Col. Cuauhtemoc
06500 Mexico City, D.F., Mexico

Nassau
United States Embassy
Queen Street
Nassau, Bahamas

Ottawa
United States Embassy
60 Queen Street
Suite 201
Ottawa, Ontario, Canada K1P 5Y7

Paris
United State Embassy
2 Avenue Gabriel
F 75382 Paris Cedex 08
France

Riyadh
American Embassy—IRS
P.O. Box 9041
Riyadh, Saudi Arabia

Rome
United States Embassy Annex
Via Sardegna 49
Rome, Italy

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Rua Padre Joao Manoel 933
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30 Hill Streot
Singapore, Singapore 0617

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Electricity House - 36th Floor
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Sydney NSW 2000, Australia

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Minato-ku, Tokyo 107, Japan